

ANNUAL BUDGET
fiscal 2006 year



CITY OF BRYAN
The Good Life, Texas Style.™



Mission Statement

“The City of Bryan is committed to providing financially efficient municipal services to improve the quality of life and develop a community where all citizens are proud to live.”

Strategic Initiatives

1. We will provide water and wastewater services that are reliable and affordable.
2. We will provide superior police service, code enforcement and animal control to the public.
3. We will promote a well-planned community.
4. We will provide well maintained street systems, traffic control systems, and transportation systems.
5. We will provide quality parks and facilities that promote wholesome and constructive recreational programming.
6. We will provide quality and cost efficient fire prevention, fire suppression, rescue, emergency medical, emergency management, and hazardous materials mitigation.
7. We will provide innovative and efficient information technology service, solutions and customer service to staff and citizens.
8. We will provide a diverse, well-qualified and productive workforce.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Bryan
Texas**

For the Fiscal Year Beginning

October 1, 2004

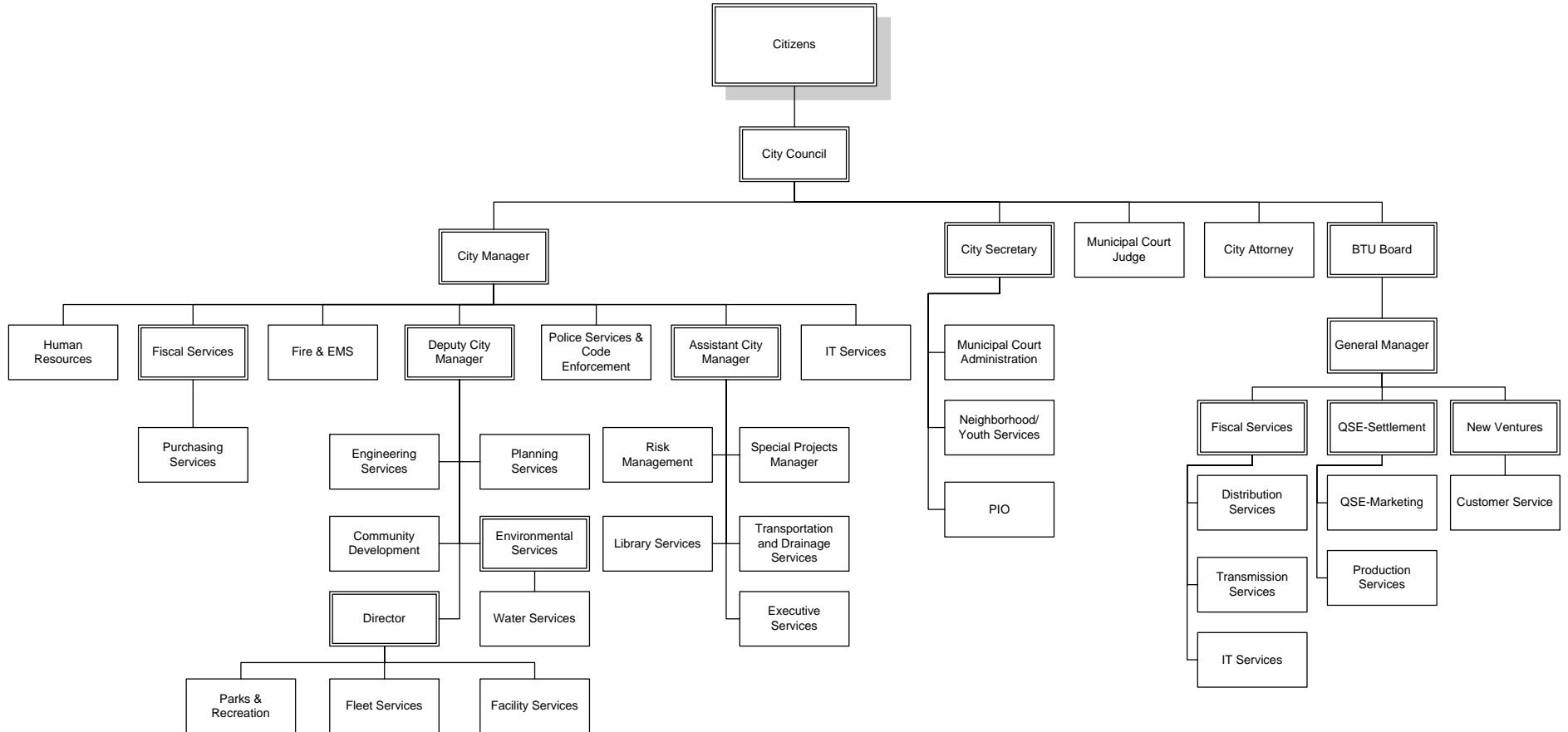
Nancy L. Ziehl
President

Jeffrey R. Egan
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to City of Bryan, Texas for its annual budget for the fiscal year beginning October 1, 2004. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of Bryan Organizational Chart Fiscal Year 2006



CITY OF BRYAN PRINCIPAL CITY OFFICIALS

Elected Officials

Mayor	Ernie Wentrcek
Council Members	Russell Bradley, At Large Place 6, Mayor Pro Tem
	Joe Marin, Single Member District 1
	Paul Madison, Single Member District 2
	Jason Bienski, Single Member District 3
	Mark Conlee, Single Member District 4
	Ben Hardeman, Single Member District 5

City Administration

City Manager	Mary Kaye Moore
Deputy City Manager	Hugh Walker
Assistant City Manager	Barbara Bayer
City Secretary	Mary Lynne Stratta
City Attorney	Michael Cosentino
Internal Auditor	Bob Shultz
BTU General Manager	Dan Wilkerson
Fire Chief	Mike Donoho
Police Chief	Michael Strobe
Chief Financial Officer	Kathy Davidson
Human Resources Manager	Melanie Caballero
Risk Management Director	Cindy Kirk
Information Technology Director	Gus Roman
Public Information Officer	Jay Socol
Neighborhood/Youth Services Manager	Ronnie Jackson
Municipal Court Coordinator	Hilda Phariss
Director of Environmental Services	Kelly Wellman
Water Distribution & Collection Manager	Jayson Barfknecht
Water Production & Plant Manager	Charles Rhodes
Library Services Manager	Clara Mounce
City Engineer	Linda Huff
Recreation, Facilities and Fleet Services Manager	Mark Hollas
Planning & Development Services Manager	Kevin Russell
Purchasing Agent	Roger Dempsey
Emergency Management Coordinator	Nathan Sivils
Building Services Manager	Danny Sikorsky
Parks and Recreation Manager	David Schmitz
Community Development Manager	Larry Moody

**City of Bryan, Texas
Fiscal Year 2006
Annual Budget**

Table of Contents

Page

Transmittal Letter

City Manager's Transmittal Letter	i-x
---	-----

Community Profile

History	1
Location	1
Parks	2
Libraries	3
Fire & Police Protection	3
Property Tax Rates	3
Top Ten Taxpayers	3
Sales Tax Rates and Comparisons	4
Top Ten Employers	4
Employment by Industry	5
Labor Force	5
Unemployment Comparison	5
Population and Demographics	6
University Enrollment	6
Climate Information	6
Geographic Information	6
Single Member (City Council) District Map	7

Budget Overview

Budget Calendar	9
Budget Summary (Graph)	10
Analysis of Fund Balance	12
Summary of All Funds	13
Summary of Revenues by Type	14
Summary of Expenditures by Category	15
Sources of Funds (Graph)	16
Uses of Funds (Graph)	17
Estimate of Tax Rate and Valuation	18
Net Assessed Property Value 1997-2006 (Graph)	19
Property Tax Rate 1997-2006 (Graph)	19
Summary of Authorized Positions	20

**City of Bryan, Texas
Fiscal Year 2006
Annual Budget**

Table of Contents

	<u>Page</u>
Financial Policies	
Legal Requirements for the Budget	21
Financial Structure	22
Budget Basis of Presentation	23
Basis of Accounting	24
Financial Policies	24
Fund Balance	24
Debt Policy	25
Investment Policy	26
Capitalization Policy	43
General Fund	
General Fund Overview	
Fund Description	49
Fiscal Year 2006 Revenues	49
Fiscal Year 2006 Expenditures	50
Fund Balance	52
Summary of Revenues	54
Summary of Expenditures	55
Sources of Funds (Graph)	56
Tax Revenue by Source (Graph)	56
Expenditures by Category (Graph)	57
Expenditures by Function (Graph)	57
General Administration:	
Executive Services	58
Internal Audit	60
City Secretary	62
Council Services	64
Legal Services	66
Public Information Office	68
Neighborhood – Youth Services	70
Municipal Court	72
Payments to Outside Agencies	75

**City of Bryan, Texas
Fiscal Year 2006
Annual Budget**

Table of Contents

	<u>Page</u>
Support Services:	
Information Technology	76
Human Resources	78
Fiscal Services.....	80
Purchasing	82
Facility Services	84
Fleet Services	86
Development Services:	
Special Projects	88
Engineering Services	90
Planning	92
Building Services	94
Public Works:	
Transportation.....	96
Public Safety:	
Police Services	98
Fire Services	100
Cultural and Recreational:	
Parks and Recreation	102
Bryan – College Station Public Library.....	104
 Enterprise Funds	
Enterprise Funds Overview	
Fund Description	107
Fiscal Year 2006 Narratives	
Water	107
Wastewater	108
Solid Waste.....	109
Bryan Texas Utilities (BTU).....	109
Airport	110
Bryan Commerce and Development (BCD)	111
Water Fund: Schedule of Revenues and Expenses	112

**City of Bryan, Texas
Fiscal Year 2006
Annual Budget**

Table of Contents

	<u>Page</u>
Wastewater Fund: Schedule of Revenues and Expenses	113
Solid Waste Fund: Schedule of Revenues and Expenses.....	114
BTU – City: Schedule of Revenues and Expenses.....	115
BTU – Rural: Schedule of Revenues and Expenses	116
Airport Fund: Schedule of Revenues and Expenses	117
Bryan Commerce and Development Fund: Schedule of Revenues and Expenses	118
Enterprise Fund Revenues (Graph).....	119
Enterprise Fund Expenses (Graph)	119
Water Fund: Expenses by Function and Category (Graphs)	120
Wastewater Fund: Expenses by Function and Category (Graphs).....	121
Solid Waste Fund: Expenses by Category (Graph)	122
Bryan Texas Utilities: City Fund Expenses by Category (Graph)	123
Bryan Texas Utilities: Rural Fund Expenses by Category (Graph)	123
Water Services Division.....	124
Wastewater Services Division	126
Solid Waste Division	128
Bryan Texas Utilities (BTU)	
City Service.....	130
Rural Service	132
Airport Division	134

**City of Bryan, Texas
Fiscal Year 2006
Annual Budget**

Table of Contents

Page

Internal Service Fund

Self Insurance Fund Review	
Fund Description	137
Fiscal Year 2006 Narratives	
Revenues	137
Expenses	138
Reserves	138
Schedule of Revenues and Expenses	139
Self Insurance Revenues and Expenses (Graphs)	140
Claims and Judgments (Graph)	141
Available Reserves (Graph)	141
Risk Management Division	142

Special Revenue Funds

Special Revenue Funds Overview	
Fund Description	145
Fiscal Year 2006 Fund Narratives	
Community Development Fund	145
Hotel/Motel Tax Fund	145
Oil and Gas Fund	146
Court Technology Fund	146
Street Improvement Fund	147
Drainage Fund	147
Special Projects Fund	148
Tax Increment Reinvestment Zone #8	148
Tax Increment Reinvestment Zone #10	148
Community Development Fund: Schedule of Revenue and Expenditures	151
Community Development Division	152
Hotel Motel Tax Fund: Schedule of Revenue and Expenditures	154

**City of Bryan, Texas
Fiscal Year 2006
Annual Budget**

Table of Contents

	<u>Page</u>
Oil and Gas Fund: Schedule of Revenues and Expenditures.....	155
Court Technology Fund: Schedule of Revenues and Expenditures	156
Street Improvement Fund: Schedule of Revenues and Expenditures	157
Drainage Fund: Schedule of Revenues and Expenditures	158
Special Projects Fund: Schedule of Revenues and Expenditures.....	159
Tax Increment Reinvestment Zone #8: Schedule of Revenues and Expenditures	160
Tax Increment Reinvestment Zone #10: Schedule of Revenues and Expenditures	161
 Debt Service Fund	
Debt Service Fund Overview	
Fund Description.....	163
Fund Narrative	163
Fiscal Year 2006	163
Schedule of Revenues and Expenditures.....	164
Principal and Interest by Debt Obligation	165
Schedule of Outstanding General Obligation Debt.....	166
Schedule of Principal and Interest by Year of Maturity	167
 Capital Projects Fund	
Capital Projects Fund Overview	
Overview	169
Operational Impact.....	169
General Purpose Capital Improvements	170
Enterprise Capital Improvements.....	171
Rate Analysis	172
Summary of Capital Improvements	173

**City of Bryan, Texas
Fiscal Year 2006
Annual Budget**

Table of Contents

	<u>Page</u>
Summary of Funding Sources	173
General Purpose Capital Improvement Program	
Street and Traffic System Improvement Projects.....	174
Street and Traffic System Improvement Funding.....	175
Drainage Improvement Projects	176
Building and Building Improvement Projects.....	176
Recreational Facilities Improvement Projects	176
Traditions Improvements Projects.....	176
Drainage Improvement Funding	177
Building and Building Improvement Funding.....	177
Recreational Facilities Improvement Funding	177
Traditions Improvements Funding.....	177
Enterprise Fund Capital Improvement Program	
Water System Improvement Projects.....	178
Water System Improvement Funding.....	179
Wastewater System Improvement Projects	180
Electric System Improvement Projects	180
Wastewater System Improvement Funding	181
Electric System Improvement Funding	181
Operating Capital Outlay	182
 Appendix	
Appropriations Ordinance	A-1
Appropriations Ordinance Attachment "A"	A-2
Tax Levy Ordinance	A-3
Glossary	A-5
Acronyms.....	A-14



CITY OF BRYAN
The Good Life, Texas Style.™

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October 1, 2005

To the Citizens of the City of Bryan, Texas
Honorable Mayor Ernie Wentrcek
Members of the City Council:

I am pleased to submit the Fiscal Year 2006 Annual Budget for the City of Bryan, Texas. The budget is one of the most important policy documents of the City because it presents the overall plan to accomplish the Council's program of services and priorities during the upcoming fiscal year in financial terms. The annual budget projects current expenditures of \$245.3 million. In comparison with last year's adopted budget, this budget represents a 7% increase in current expenditures. This budget is the culmination of our combined efforts in determining the proper resource allocation for the City based upon our agreed goals and objectives.

ECONOMIC CONDITION AND OUTLOOK

The City of Bryan has historically been very dependent upon the fortunes of three service industries. The government, higher education and health care sectors of the economy are generally stable and insulate the local economy from the full impact of statewide and national economic downturns. As a result, Bryan continues to enjoy one of the lowest unemployment rates in the state. As the nation's unemployment rate hovers above 4.9% the unemployment rate in Bryan-College Station trails at 4.2%.

The Bryan-College Station area serves as the retail and business center for the Brazos Valley. Sales tax collections represent almost 28% of General Fund revenues. Sales tax collections in FY2006 are projected to be 4% higher than collections projected for FY2005. Continued economic growth is anticipated for the future.

One of the strongest segments of the Bryan-College Station economy is the construction industry. Residential construction on the east side proceeds briskly in the Park Hudson, Miramont, Tiffany Park and Austin's Colony subdivisions. Within Miramont, fifteen building permits have been issued with an estimated value of \$8.5 million. During 2005, the Traditions residential and golf course development on the City's west side continued. A total of one hundred and forty-five lots have been sold and

forty-eight building permits have been issued with an estimated total value of \$16.5 million. Construction of a hotel and club house facilities is slated to begin in 2006.

Redevelopment of existing buildings is invigorating Bryan's central business corridor. Along with the HEB grocery store, smaller retail businesses are quickly filling the remaining spaces within the old Manor East Mall, now renamed the Tejas Center. In addition, several new retail businesses, and additional apartment units have located on West Villa Maria Drive. Planning for the staffing and building of Bryan's fifth fire station has begun. The Texas Department of Transportation has begun construction of the underpass at West Villa Maria and Wellborn Road. Completion of these projects will serve as an impetus to additional development on Bryan's west side.

Construction of the movie theatre, grocery store center and family entertainment complex on Bryan's east side is well underway and should be complete mid-fiscal year 2006. During 2005, Bryan Independent School District announced its plan to locate Bryan's second high school on Old Reliance Road. This too will spur additional development on the east side of the City.

FISCAL YEAR 2005 ACHIEVEMENTS

Our goals and objectives charted the course for FY2005, and we made considerable progress including:

- Completed several construction projects including Austin's Colony Parkway widening and signalization, Sims Street Railroad Crossing rebuild, South College Avenue overlay, Hutchins Street Rehabilitation, 17th Street Sewer Line, Timber Lane Sewer project, and Burton Creek Water and Sewer project (Phase I).
- Continued street maintenance and improvement including overlay of 41 streets, reconstruction (with seal coat or overlay) of 27 streets, seal coating 1 street, crack sealing of 21 streets, including major thoroughfares East 29th Street, South College Avenue, East Villa Maria, and East 23rd/Ursuline..
- Completed several development projects including Traditions residential subdivision parcels, Briar Meadows, Hampton Hill, Woodbine Court No. 9, Rhodes Addition, Oak Meadow and Tiffany Park.
- Continued residential lot sales in the Traditions Project; fifty one lots sold during FY2005 for a total of 145 lots sold.
- Completed construction of Henderson Park and Pool project.
- Completed construction of four additional horseshoe pits and paved the parking area at Haswell Park.

- Installed 4,600 linear feet of new water line with valves, hydrants and other appurtenances; replaced old deteriorated lines.
- Completed drilling and installation of equipment at Water Well Number 18.
- Installed 1,100 linear feet of new wastewater line with manholes, cleanouts, and other appurtenances; replaced old deteriorated lines.
- Rebuilt nine creek crossings that had failed or were deteriorated.
- Provided funding to 6 business owners through the Downtown Improvement Program by allocating over \$220,000 in grant funds for downtown improvements.
- Added six new Neighborhood Associations for a total of 36 registered associations.
- Implemented new CAD/RMS (Computer Aided Dispatch/Records Management System) for the Police and Fire Department.
- Implemented new 800MHz trunked radio system citywide.
- Implemented new VOIP (voice over internet protocol) phone system.
- Implemented new automated timekeeping software system.
- Hired an Internal Auditor to perform risk assessments and implement fraud detection and suppression programs.
- Launched the new brand for the City of Bryan: The Good Life, Texas Style.
- Public Information Office won two Savvy Awards and two Silver Circle Awards from City-County Communication marketing Association (3CMA) for excellence in video production, municipal branding, and publication of an annual financial report. Also won the TAMI Award from the Texas Association of Municipal Information Officers for a video about the City's launch of the new brand.
- Received the GFOA Distinguished Budget Award for the FY2005 Budget.
- Received the GFOA Excellence in Financial Reporting Award for the FY2004 CAFR.
- Received the ICMA Silver Certificate of Achievement Award for the Continuing Performance Measurement program.
- Received the NPI and TML Achievement of Excellence Award in Procurement.

GOALS AND OBJECTIVES FOR FISCAL YEAR 2006

Encouraged by the accomplishments of FY2005, and our commitment to the citizens of Bryan, we focus on the City's future goals and objectives:

- Continue efforts to improve the condition of the City's 646 lane miles of streets. Revenue generated by street maintenance fees will allow for 58 lane miles of overlay, 25 lane miles a seal coating, and reconstruction of 5 lane miles of streets.
- Utilize remaining proceeds from the 2003 Certificates of Obligation to extend Kent Street; design and property acquisition for 29th Street widening, complete the design of Beck Street and Downtown Bryan Phase II (Bryan Avenue).
- Issue debt for Beck Street extension, Bryan Street (Phase II Downtown) reconstruction, and the re-design and construction of the Groesbeck Railroad Crossing.
- Continue the Water and Sewer Capital Improvement Program (CIP) with strong emphasis on replacement of aging infrastructure and new development requirements.
- Begin construction of the Justice Center, which will serve as the new home for the Bryan Police Department and Municipal Court.
- Complete construction of the Turkey Creek Trail project.
- Update the Comprehensive Plan.
- Conduct the charter amendment election.
- Implement automated employee application process.
- Implement new Municipal Court e-check payment module for citation payment on-line and by telephone.
- Continue economic development activities to attract and retain a prosperous business community through collaboration with the Bryan Business Council.
- Continue to foster growth in community participation in government through funded programs such as Neighborhood Association Development, Bryan Leadership Academy, and the Citizen's Police Academy.

GENERAL FUND

Budget allocations for the general operating fund have a major impact on public services and the quality of life in the City of Bryan. Each year the City faces the challenge of balancing the City's needs for services against limited financial resources. This challenge becomes even more difficult when the need for expanded services and unfunded mandates exceed the growth in revenues, which has been the case in the last several years. In FY 2006 General Fund projected revenues of \$42.8 million. Revenues increased 4.79%, or \$2,051,217 and expenditures increased 3.13% or \$1,320,668 over the FY2005 adopted budget.

Sales tax receipts steadily improved during the 2005 fiscal year causing an increase of 8.7%, or \$1,000,000 in receipts by the completion of FY2005. Sales tax revenue for FY2006 is budgeted at \$11,960,000, resulting in an increase of 12.2% over the budget adopted for FY2005.

The anticipated property tax revenue of \$11 million reflects an increase of 4% or \$440,597 compared to last year as a result of increases in assessed values as well as a decrease in the maintenance and operation (M&O) portion of the tax rate. The assessed values for the 2006 fiscal year rose 5.5% over 2005 values. While the total ad valorem tax rate will remain the same, at \$0.6364 per \$100 valuation, the M&O portion (that portion which generates the property tax revenue in the General Fund) will decrease from \$0.4485 per \$100 to \$0.4415 per \$100. Delinquent tax collections are expected to decline \$18,310 from FY2005, due to a slightly higher rate of collections in 2005.

Key highlights of the FY2006 General Fund expenditure budget include additions in support of the City Council's eight strategic initiatives, as identified at the beginning of the budget planning cycle. Seven of the eight initiatives involve the General Fund. The Police Department adds two new positions to increase staffing in the Patrol Division. The increase in the overtime budget for the Neighborhood Nuisance Program will provide an increased police presence during peak nuisance call times. The Crime Victim Coordinator position in the Police Department will be retained after the expiration of state grant funding. The department will maintain current service levels while staying in compliance with state regulations. The three School Resource Officers (SRO) hired through the federal COPS in Schools Grant will also be retained when the grant funding is exhausted during fiscal year 2006. As part of the original agreement, the cost for the officers will be split between the Bryan Independent School District (BISD) and the City. While meeting the grant requirements for retaining the officers for an additional year, the City also benefits through the activities performed by the SRO, which include providing positive role models for students and being an educational resource for teachers and students.

Both the Development and Transportation initiatives are supported through the addition of the Transportation Planner position. This will provide for coordinated planning of transportation needs as development increases throughout the City. Throughout the

year, the Development department staff will conduct public meetings and coordinate the revision of the City's Comprehensive Plan

Parks and Recreation initiatives were bolstered through several additions in the fiscal year 2006 budget. The tennis and basketball court resurfacing maintenance program will be re-implemented. On a four year, rotational basis all of the City's 60 courts will be resurfaced. BISD reimburses fifty percent of the cost for the twenty-seven shared courts. Replacement playground units for Bonham and Tanglewood Parks are also funded; the units currently installed are over twenty years old and cannot be repaired since replacement parts are no longer available. Playground safety codes have also changed since their installation. The Municipal Golf Course will benefit from the construction of a new maintenance facility. Due to the construction of the Villa Maria underpass at the railroad crossing the old maintenance facility will no longer be accessible.

The Fire Department will see increases this year for operational expenses as well as replacement/upgraded safety items. Rising natural resource costs have necessitated an increase for both electric utility and fuel expenses. Maintenance contracts medical equipment, such as heart monitors, hazardous materials monitors, and stretchers, are also increasing.

Information Technology received additional funding this year in support of the new programs and projects that were implemented during fiscal year 2005. An electric utility increase was also included in the fiscal year 2006 budget since the department will be moving to a new, larger facility in the middle of the year. The purchase of a network defense system/intrusion prevention system will increase the level of service through securing the system against unauthorized access.

In support of the last of the City Council's strategic initiatives, Staffing Challenges, the City is continuing the Career Progression Plan through increases in the wage and benefit allocation of approximately 3% for all departments.

GENERAL FUND RESERVES

In keeping with the goal of ensuring sufficient reserves for all funds, the City's General Fund Balance policy commits the City to maintaining its reserves at a level sufficient to support operations for a minimum of 60 days. This budget continues to comply with that policy.

SPECIAL REVENUE FUNDS

The City maintains accounts and prepares budgets for nine special revenue funds. These funds account for the receipt and expenditure of monies earmarked for specific purposes.

The Hotel/Motel Tax fund accounts for the receipts of the 7% tax on all eligible hotel, motel, and bed and breakfast occupancies in the City. Total revenues from room tax receipts and interest income is expected to be \$212,000 in FY2006. This amount is \$9,670 less than the FY2005 adopted budget and is due primarily to an anticipated decrease in room rentals. Proceeds of the fund are used to enhance the attractiveness of the City as a tourist destination and for FY2006 funds are proposed to be used for the support of the Convention and Visitors Bureau, Arts Council, Brazos Valley Veterans Memorial and special events in the City. In addition, \$40,000 has been budgeted for the purchase of public art work. These expenditures total \$222,000. The projected ending fund balance for the Hotel/Motel Tax Fund is \$138,570.

The Oil and Gas Fund accounts for the proceeds of oil and gas leases and royalties on City owned property. It is estimated that \$64,000 in royalties and interest revenue will be realized in FY2006. Proposed expenditures include \$50,000 for rollback property taxes on the Traditions project property. The Oil and Gas Fund is expected to have an ending fund balance of \$281,758.

A state mandated fee is collected on each municipal court conviction and deposited in the Court Technology Fund. The funds and any earned interest can be used for technology related supplies and equipment for the Municipal Court. In FY2006 it is expected that the fund will realize \$40,865 from fees and interest and expend \$9,500 software enhancements. The ending fund balance is projected to be \$161,963.

The Street Improvement Fund proposed revenues are \$3,387,000. This amount is \$476,332 more than the FY2005 adopted budget and is due to a full implementation and change in the fee structure. The proceeds of this fee are restricted in use to repair and extension of existing streets in Bryan. For FY2006, the fee is expected to generate \$3,300,000 in revenues. Expenditures of \$3,883,000 are budgeted for street maintenance and construction projects during the fiscal year.

The Drainage Improvement Fund proposed revenues for FY2006 are \$846,500 in combined fees and interest earnings. This amount is \$44,760 more than the prior year's adopted budget due to a change in the fee structure. Expenditures of \$2,149,775 are budgeted for multiple drainage studies and construction projects during the fiscal year.

The Community Development Fund accounts for the proceeds of three grants that focus primarily on community and housing development for low to moderate income citizens. The Community Development Block Grant (CDBG) is the largest of the three and, at \$1,121,032, represents 53% of revenues received by the fund. The Home Ownership Partnership Grant (HOME) is the second largest source of funding at \$884,708 and is also a Federal grant. Finally, the Texas Department of Housing and Community Affairs is the granting agency for the Emergency Shelter Grant (ESG), which funds social service efforts in Bryan through an award of \$59,478. Total revenues in the Community Development Fund are \$2,138,702. All funds will be expended over the course of the year in accordance with program guidelines.

The Special Projects Fund accounts for the revenues received from a pollution settlement with Elf Atochem. This settlement, paid in \$450,000 increments over a ten year period ended during fiscal year 2005 with the last payment on September 1, 2005. The proceeds of this settlement are restricted to special projects. There are no anticipated expenditures for this fund during FY2006.

Tax Increment Finance Zone Number Eight Fund (TIRZ #8) exists to account for the collection of property taxes and project costs within the zone, and to service the outstanding debt related to the Park Hudson development on the east side of Bryan. Estimated collections of taxes and interest earnings total \$1,037,909. Expenditures are proposed to be \$915,241. The fund balance is dedicated to meeting the obligations of the TIRZ development plan.

Development of the infrastructure for the Traditions golf course and residential project is accounted for in the Tax Increment Finance Zone #10 Fund. Total revenues from property taxes, lot sales and interest income are expected to be \$2,794,993. Lot sales are the primary source of revenue and are anticipated to generate \$2,405,957 during FY2006. Infrastructure improvements within the zone will continue in fiscal year 2006, with funding budgeted at \$1,204,352. Debt service obligations and land note payments total \$1,824,411. Total expenditures are proposed to be \$3,028,763. Remaining fund balance is dedicated to meeting the obligations of the TIRZ development plan.

WATER FUND

Major production and distribution system improvements highlight the Water Fund budget for the 2006 fiscal year. The current rates for water services will be increased 6% to cover operating expenses and meet bond covenants. Total proposed operating revenues for the Water Fund are \$9.94 million. The increase of \$1.07 million is attributed to both increased consumption and the rate increase. Planned water rate increases of 6% per year through fiscal year 2010 will offset increased debt service requirements

Water operating expenses are budgeted at \$5 million; 4.5% lower than the previous adopted budget. Non-operating expenses will increase \$584,834 from the previous adopted budget to \$4.474 million. Capital outlay of \$200,000 is included for the replacement of equipment and vehicles. Debt service payments will increase \$418,751 due to a new bond issuance. Emphasis continues on the capital improvement program aimed at satisfying State and Federal Mandates, as well as replacing aging infrastructure, and meeting new development demands.

The operating reserve requirement of the Water System is the equivalent of 60 days of operating expenses. The year end balance of working capital in the Water Fund is expected to be \$3.22 million, well above the requirement of \$821,780. The bond coverage ratio is expected to be 1.54 times and will also exceed the required covenant ratio of 1.25 times the average annual debt service.

WASTEWATER FUND

As in the Water Fund, major capital improvements to the collections and treatment systems highlight the Wastewater Fund budget for the 2006 fiscal year. Abatement of inflow and infiltration also figure prominently in operational and capital plans. The current rates for wastewater services will increase 5% to cover operating expenses and meet bond covenants. The total Wastewater revenues for FY2006 are estimated at \$11.38 million, an increase of \$918 thousand over the previous year's adopted budget.

Wastewater operating expenses are proposed at \$6 million, less than 1% higher than the FY2005 adopted budget. Capital outlay of \$200,000 is included for the planned replacement of equipment and vehicles. Future planned issuance of debt for capital projects valued at \$31.65 million through fiscal year 2010 will require rate increases of 5% annually. Strong emphasis will continue on this capital improvement program to satisfy State and Federal Mandates as well as addressing aging infrastructure replacement and new development requirements.

The operating reserve requirement of the Wastewater System is the equivalent of 60 days of operating expenses. The year end balance of working capital in the Wastewater Fund is expected to be \$5.146 million, well above the requirement of \$986,279. The bond coverage ratio is expected to be 1.80 times and will also exceed the covenant ratio of 1.25 times the average annual debt service.

SOLID WASTE FUND

Solid Waste revenues are projected at \$6,706,311 while expenses for FY2006 are estimated at \$6,287,548. Overall revenues are expected to be comparable to those in the FY2005 adopted budget. Proposed operating expenses are \$4.8 million, which is \$148 thousand less than the fiscal year 2005 budget. Non-operating expenses decreased \$104,761; with the elimination of the transfer to the Transportation Fund. The annual equipment replacement program continues with \$750,000 in planned expenditures in FY2006. This capital replacement plan addresses the ongoing equipment needs for the Solid Waste Operation without the issuance of debt and without large rate increases. Planned capital replacement expenditures in FY2006 include the acquisition of two front end loaders, one side loader, canisters for the collection system, and several vehicles.

The operating reserve requirement of the Solid Waste Fund is the equivalent of 60 days of operating expenses. The year end balance of working capital in the Fund is expected to be \$2.1 million, well above the requirement of \$789,857.

RISK MANAGEMENT FUND

The City's Risk Management Fund is budgeted at \$2.13 million in expenses in FY2006. The Risk Management Fund is comprised of an almost equal allocation for the Workers Compensation and the Liability Insurance. and \$776,873 is allocated for the

administrative cost of managing the program. Claims and judgments comprise the single largest element of expense at \$1.15 million. Premiums for excess coverage are projected to be \$202,830 in FY2006.

Premiums charged to customer funds and interest earnings are proposed to be \$1,461,952. The difference between revenues and expenditures results in a planned draw down of reserves of \$668,339. The projected ending fund balance of \$6.07 million well exceeds the actuarial estimate of required reserves.

BRYAN TEXAS UTILITIES (BTU)

The City's Electric Utility exists in two defined business units. BTU City is the unit that services customers within the City limits and produces and sells electricity on the wholesale market. BTU Rural serves customers outside of the City and is a wholesale customer of BTU City.

BTU City operating revenues, including interest income and scheduling fees, are expected to be 18% higher than in FY2005 at \$128.35 million. Total expenses for FY2006 are expected to increase by \$21.4 million to \$128.7 million; the 10% increase is due primarily to an increase in anticipated production costs and capital expenditures. The ending working capital is projected to be \$6.2 million.

The BTU Rural system anticipated revenues for fiscal year 2006 are \$25 million, projected to be \$2.1 million higher than in the FY2005 adopted budget of \$22.9 million. Total expenses of \$25.8 million are \$3.6 million higher for FY2006 on the premise of higher purchased power expenses and a planned increase in capital improvements. Projected ending working capital is \$6.9 million.

CONCLUSION

This Annual Budget continues to provide for a sound financial plan, reflects the priorities and policies of the City Council, and provides the citizens of Bryan with quality municipal services. We commit our best efforts to the Mayor and City Council to ensure that the needs of our customers are met or exceeded.

The FY2006 Budget document has been prepared with the assistance of the committed and dedicated employees who stand ready to accomplish the strategies outlined and adopted by the City Council. In closing, I would like to acknowledge the valuable effort of the Fiscal Services Department and budget personnel, and to extend special thanks to the Mayor and Members of the City Council for their continuing direction and support.

Respectfully submitted,



Mary Kaye Moore
City Manager

Community Profile

History

Like many Texas communities in the mid- and late-19th century, the City of Bryan began as a small-town stop along the state's expanding railway system. But almost from the beginning, Bryan was different: It quickly distinguished itself from the many other railway stops across the state by flourishing into a vibrant--and permanent--center of business and trade.

In the nearly 140 years since Bryan's founding, many Texas railroad stops became nothing more than ghost towns. But the optimistic spirit and determination that built Bryan in its early years continues to define Bryan today. It is a community that successfully couples dynamic growth with historic importance.

Although Bryan residents voted in 1867 to incorporate, the town was not formally incorporated until an act of the Texas Legislature in 1872. The City of Bryan Charter stipulates that the council/manager form of government be utilized. The seven-member city council consists of a mayor and six councilmembers, with one councilmember elected at-large and the other five elected from single-member districts. The mayor and councilmembers are elected for alternating three-year terms with six-year term limits. The role of the City Council is to enact ordinances and resolutions, adopt regulations, and set policy direction for the conduct of the affairs of the city.

The City Council, by majority vote, appoints the City Manager, City Secretary, City Attorney and Municipal Court Judge. The City Manager is then responsible and accountable for the routine administration and direction of the municipal organization.

The City offers a full array of municipal services, such as Police, Fire, EMS, Public Works, Planning, Inspections, Municipal Court, Library Services, and Parks and Recreation. Support services are provided internally to City departments by Accounting, Human Resources, Purchasing, Fleet, Legal, and Information Technology. Besides tax supported services, the City also provides utilities (electric, water, wastewater, and solid waste), Risk Management, Community Development and a municipal airport.

The City of Bryan has something for everyone. It really is:

"The Good Life, Texas Style."™

Location

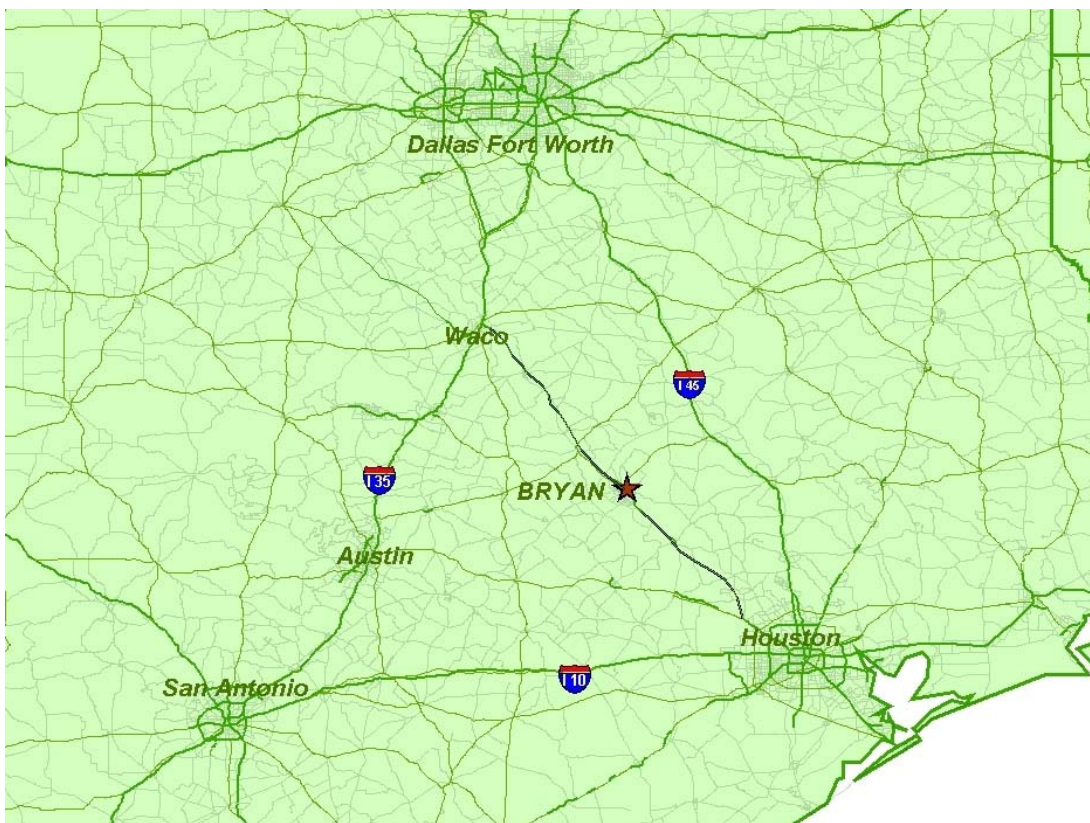
Bryan-College Station is located in Brazos County in east central Texas, just north of Houston, in an area referred to as the Brazos Valley. It is found in the center of what is sometimes referred to as the Texas Triangle, a triangle formed by the metropolitan areas of Dallas-Fort Worth, Austin, Houston and San Antonio.

County boundaries are formed by the Brazos River on the west and the Navasota River on the east. The area has elevations ranging from 200 to 400 feet MSL.

Bryan and College Station are cities similar in size, having a combined estimated population of approximately 143,000. Brazos County has a population of over 161,000. The cities have separate city governments, as well as police and fire protection; however, the "closest available unit" from either city is available for their citizens' utmost protection.

Access is easy from Bryan-College Station to over 14 million people and the bulk of Texas commerce. Seventy-six percent of the Texas population resides within a 3.5 hour drive

Distance to:	Austin	104 miles	Houston	92 miles
	Dallas-Fort Worth	180 miles	San Antonio	166 miles



Parks

The City operates over thirty-five parks, two athletic complexes, a recreation/community center, an aquatic center, three neighborhood pools, a covered tennis complex, an open-air performance facility and two cemeteries. Our parks offer everything from playgrounds, picnic areas and pavilions, walking trails, horseshoe pits, two in-line hockey rinks, tennis courts and covered basketball pavilions.

Public Libraries

Public Library locations	2
Genealogy/history center locations	1

Fire Protection

Number of Stations	4
Number of uniformed personnel (FTEs, FY2006 Adopted Budget)	91

Police Protection

Number of uniformed personnel (FTEs, FY2006 Adopted Budget)	118
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Property Tax Rates

Brazos County	\$0.4650
City of Bryan	\$0.6364
Bryan Independent School District	\$1.7800
Total tax rate (per \$100 of assessed value)	\$2.8814

Top Ten Taxpayers

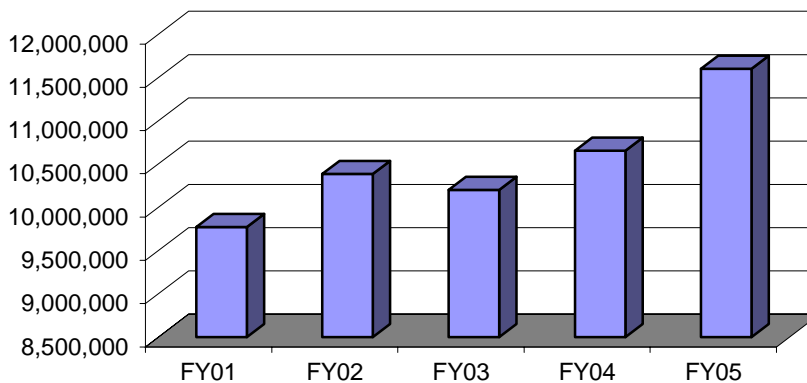
<u>Name of Taxpayer</u>	<u>Nature of Property</u>	<u>2004 Assessed Valuation ⁽¹⁾</u>	<u>% of Total Assessed Valuation</u>
Adam Development	Real estate	\$33,209,840	1.33%
Verizon Communications	Telephone utility	32,333,960	1.29%
Campus Lodge of Bryan LTD	Real estate/apartment leasing	19,285,330	0.77%
Wal-Mart/Sam's	Real estate/commercial property	18,943,120	0.76%
Brazos Valley Physicians Organization	Hospital	17,238,650	0.69%
Southwest Signature Park	Real estate/apartment leasing	16,671,514	0.67%
GGE/G G Enterprises	Real estate/property leasing	14,614,770	0.58%
Dowell Schlumberger Inc	Oil & Gas Industry	13,876,625	0.55%
TAU Enterprises/St. Joseph Hospital	Health facilities	13,843,960	0.55%
Lowe's Home Centers, Inc.	Retail	13,337,470	0.53%

⁽¹⁾ Assessed valuation at 100%
Source: Brazos County Appraisal District

Sales Tax Rates

State of Texas	6.25%
City of Bryan	1.50%
Brazos County	0.50%
Total Applicable Sales Tax Rate	8.25%

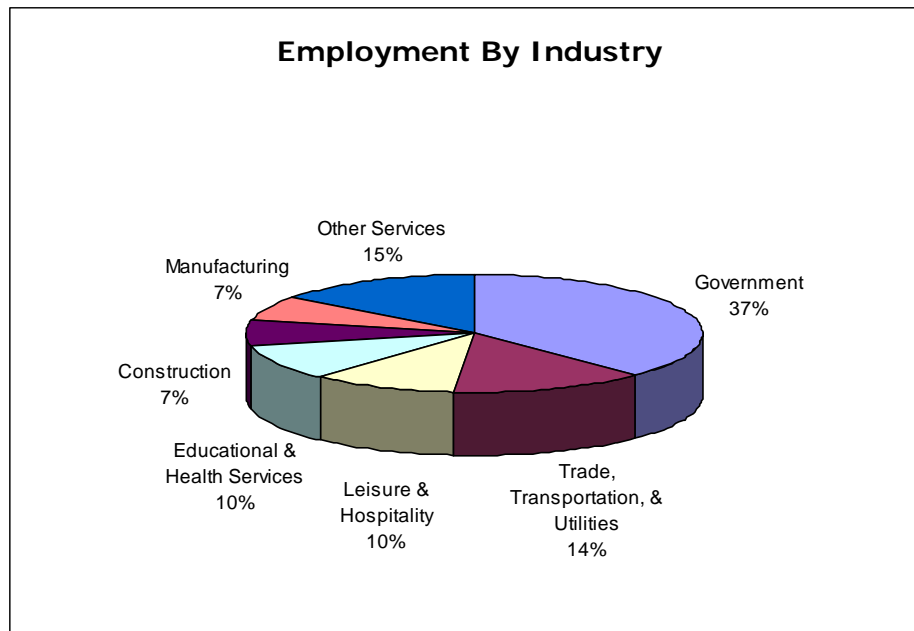
Sales Tax Collections Yearly Comparison



Top Ten Employers

Employer	Industry	Number of Employees
Texas A & M University	Education	12,000
Bryan ISD	Education	2,090
St. Joseph Regional Hospital	Health Services	1,560
Sanderson Farms	Food Processing	1,500
College Station I.S.D.	Education	1,100
UCS/Rentsys	Computers	847
City of College Station	Government	800
City of Bryan	Government	771
Brazos County	Government	650
Blinn College	Education	609

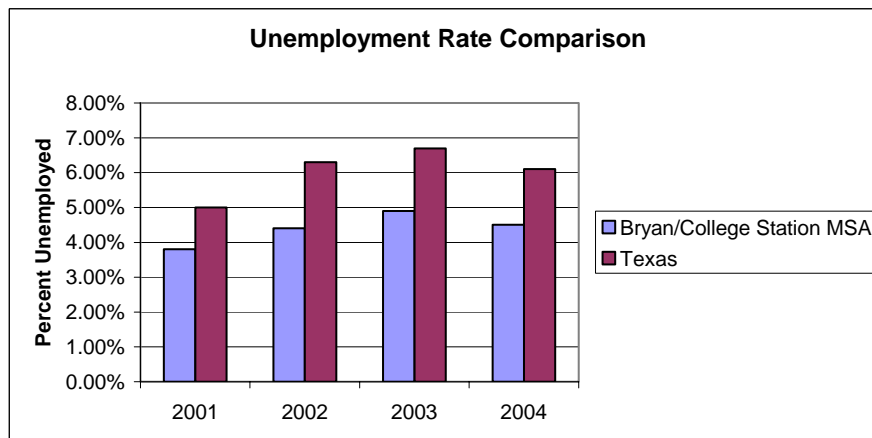
Source: Research Valley Partnership



Source: Texas Workforce Commission

Labor Force

Bryan-College Station MSA	2001	2002	2003	2004
Labor Force	94,799	97,805	100,685	101,572
Unemployed	3,635	4,267	4,891	4,534
Unemployment Rate	3.8%	4.4%	4.9%	4.5%
Employed	91,164	93,538	95,794	97,038
Texas				
Labor Force	10,530,577	10,746,387	10,927,433	11,035,379
Unemployment Rate	5.0%	6.3%	6.7%	6.1%



Source: U.S. Department of Labor-Bureau of Labor Statistics

Population and Demographics

Total Population

	1980	1990	2000	2005*
Texas	14,229,191	16,986,510	20,851,820	22,678,651
Brazos County	93,488	121,862	152,415	161,380
Bryan	44,200	55,002	65,660	69,396
College Station	7,200	55,243	67,890	74,050

Source: U.S. Census Bureau (* 2005 estimates from Texas State Data Center)

Population By Sex

Female	50.2%
Male	49.8%

Source: U.S. Census Bureau – 2000 Census

Population By Age

Under 19 years	31.2%
20-24 years	13.9%
25-34 years	16.6%
35-59 years	26.3%
60 and over	12.0%

Median Age	27.6 years
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Source: U.S. Census Bureau – 2000 Census

Median Family Income

\$41,433

Source: U.S. Census Bureau – 2000 Census

University Enrollment

Texas A&M University	44,647
Blinn College – Bryan Campus	10,691

Source: Texas A&M University and Blinn College

Climate Information

Annual Rainfall	39.1 Inches
Minimum Temperature - January	39° F
Maximum Temperature - July	94° F

Source: Texas Cooperative Extension-Texas A&M University System

Geographic Information

Corporate Limits, in square miles	43.7 sq. miles
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CITY OF BRYAN
The Good Life, Texas Style.™

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City of Bryan, Texas
Fiscal Year 2006

Budget Calendar

<u>Date</u>	<u>Activity</u>
January 14, 2005	Staff retreat
January 28, 2005	Council Retreat Strategic Initiatives/ Goals & Objectives
March 2-3, 2005	Internal budget training sessions
March 18, 2005	Divisions submit decision package requests to Human Resources, Information Technology and Fleet
April 8, 2005	Decision package requests returned to divisions
April 18, 2005	Budget requests due to Fiscal Services
April 25, 2005	Payroll budget due from Human Resources
May 2 - 6, 2005	Division proposed budget discussions with City Manager
June 3, 2005	City Council/ Staff Budget Retreat – General Fund
June 17, 2005	City Council/ Staff Budget Retreat – General Fund
July 12, 2005	City Council Workshop – General Fund
July 26, 2005	City Council Workshop – Governmental Funds
August 5, 2005	Assessed valuations due from Brazos County Appraisal District
August 9, 2005	City Council Workshop – Enterprise Funds
August 12, 2005	City Manager's proposed budget filed with City Secretary
August 23, 2005	Council votes on tax rate increase and schedules public hearings
September 6, 2005	Public Hearing on Tax Increase
September 13, 2005	Public Hearing on Tax Increase Public Hearing on proposed 2006 Budget First reading on appropriations and tax rate ordinances
September 27, 2005	Second reading of appropriations and tax rate ordinances Council considers utility rate and fee resolutions
November 1, 2005	Distribution of printed budget document

**City of Bryan, Texas
Fiscal Year 2006**

Budget Summary

The City of Bryan Fiscal Year 2006 budget totals \$245,274,673. This is an increase of 7.51% from the prior year's adopted budget. Much of this increase can be attributed to the enterprise funds; Bryan Texas Utilities' (BTU) combined City and Rural Divisions increase of \$15.6 million constitutes 91% of the total increase from the FY2005 adopted budget. In accordance with Texas Senate Bill 7, no detailed information is provided.

Other increases in the budget include personnel increases due to the continuation of the Career Progression Program, the merit-based "pay for performance" plan. There were several required operational increases implemented in order to continue the current level of service. These include fuel increases, utility increases, civil service step pay increases, and maintenance contract increases. Personnel added after the adoption of the FY2005 budget will also be retained: four Animal Control positions, Transportation Planner and Parks and Recreation Special Events Supervisor. Also retained are four public safety positions which were formerly grant funded.

New personnel for FY2006 include a new patrol officer for the Police Department and a videographer position in the Public Information Office (PIO). Additional new items approved for the FY2006 budget include resurfacing of tennis and basketball courts, 2 new playground units, renovation of the Municipal Office Building HVAC, and enhanced computer network security.

Budget Summary Comparison			
Fund Type	FY2005 Adopted Budget	FY2006 Adopted Budget	Percent of Total Change
General Fund	\$ 40,876,528	\$ 42,197,196	0.58%
Enterprise Funds	165,088,605	181,178,933	7.05%
Internal Service Fund	2,163,930	2,130,291	-0.01%
Special Revenue Funds	13,241,367	12,396,981	-0.37%
Debt Service Fund	6,773,116	7,371,272	0.26%
Total	\$ 228,143,546	\$ 245,274,673	7.51%

The following is a summary of key elements included in the City of Bryan Fiscal Year 2006 Approved Budget. The 2006 fiscal year begins October 1, 2005 and ends September 30, 2006. Each year the City Council adopts an appropriations ordinance providing for a complete program of action for the ensuing fiscal year. The plan contains the goals of the City Council and the City Manager's program to meet these goals. This budget was created in partnership between the City Council and staff in order to fulfill the Council's mission and strategic initiatives for the community as defined

at the beginning of the budget process. Supporting missions and goals for each of the City departments are found within each fund section in the budget document.

Budgets are prepared for the full range of municipal services provided by the City: public safety, community services, water and wastewater services, aviation, public infrastructure, general administration and financial services.

Annual operating budgets are adopted for the General Fund, Special Revenue Funds, and the General Obligation Debt Service Fund. Budgets for the Capital Projects Funds are legally adopted for the specific uses prescribed by the debt issuance ordinance using project length budgeting rather than a fiscal year basis. The budgets for the Enterprise Funds and Internal Service Funds are adopted as a financial plan and guide (budget and financial plan are used interactively).

This budget is presented in four sections: The first is the City Manager's transmittal letter, which is a concise picture of the budget as a whole. Second is a City of Bryan Overview, which explains the City: its mission, geographic description, the budget process and policies and personnel schedule. The Financial Section is a narrative and graphical summary of all funds. Each fund includes a fund narrative, fund financial summary, revenues and expenditures by department and division. Each division provides a scope of service, description of services, service level objectives for Fiscal Year 2006, accomplishments for Fiscal Year 2005, key performance indicators, staffing, and financial data. The fourth section is the Appendix, which is a collection of supplementary material including the Tax Rate Ordinance, Appropriation Ordinance, and the glossary of terms.

The budget document is designed to provide both decision makers and citizens a better view of how the City utilizes their resources in order to achieve the highest level of service for the community.

City of Bryan, Texas
Analysis of Fund Balances - All Funds
Fiscal Year 2006

Fund Name	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance	Change in Fund Balance	Percent Change
Governmental Type Funds: (Notes)						
General	\$ 15,448,763	\$ 42,805,580	\$ 42,197,196	\$ 16,057,147	\$ 608,384	3.94%
Community Development	39,614	2,138,702	2,138,702	39,614	-	0.00%
Hotel/Motel Tax	148,570	212,000	222,000	138,570	(10,000)	-6.73%
Oil and Gas	267,758	64,000	50,000	281,758	14,000	5.23%
Court Technology	130,598	40,865	9,500	161,963	31,365	24.02%
Transportation	781,370	3,387,000	3,883,000	285,370	(496,000)	-63.48%
Drainage Improvement	1,369,877	846,500	2,149,775	66,602	(1,303,275)	-95.14%
Special Projects	1,293,572	45,275	-	1,338,847	45,275	3.50%
TIRZ #8	268,820	1,037,909	915,241	391,488	122,668	45.63%
TIRZ #10	5,051,176	2,794,993	3,028,763	4,817,406	(233,770)	-4.63%
Debt Service	696,048	7,333,872	7,371,272	658,648	(37,400)	-5.37%
Total Governmental Funds	25,496,166	60,706,696	61,965,449	24,237,413	(1,258,753)	-4.94%
Enterprise Funds: (Notes)						
Water	2,748,952	9,940,853	9,473,159	3,216,646	467,694	17.01%
Wastewater	4,003,447	11,379,095	10,236,367	5,146,175	1,142,728	28.54%
Solid Waste	1,682,028	6,706,311	6,287,548	2,100,791	418,763	24.90%
BTU - City	6,572,822	128,345,116	128,741,070	6,176,868	(395,954)	-6.02%
BTU - Rural	7,717,447	24,991,949	25,783,696	6,925,700	(791,747)	-10.26%
Airport	91,588	31,100	25,410	97,278	5,690	6.21%
Bryan Commerce and Development	3,463	631,683	631,683	3,463	-	0.00%
Total Enterprise Funds	22,819,747	182,026,107	181,178,933	23,666,921	847,174	3.71%
Internal Service Fund: (Notes)						
Self-Insurance Fund	6,740,718	1,461,952	2,130,291	6,072,379	(668,339)	-9.91%
Total Internal Service Fund	6,740,718	1,461,952	2,130,291	6,072,379	(668,339)	-9.91%
Total All Fund Types	\$ 55,056,631	\$ 244,194,755	\$ 245,274,673	\$ 53,976,713	\$ (1,079,918)	-1.96%

Notes: The fund balances for Governmental Type Funds are determined by subtracting current liabilities from current assets. Fund balances for Enterprise and Internal Service funds are determined by the following calculation:

$$\text{Cash} + \text{Investments} + \text{Accounts Receivable} + \text{Prepays} - \text{Accounts Payable}$$

BTU information is disclosed to the extent that the data does not reveal information useful to a competitor.

City of Bryan, Texas
Summary of All Funds
Revenues and Expenditures/Expenses

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted	Percent Change From Adopted FY2005
<u>Revenues</u>					
General	\$ 39,819,443	\$ 40,754,363	\$ 41,958,666	\$ 42,805,580	5.03%
Water	8,488,560	8,875,127	9,734,764	9,940,853	12.01%
Wastewater	10,077,304	10,461,536	11,081,182	11,379,095	8.77%
Solid Waste	6,036,428	6,665,040	6,691,471	6,706,311	0.62%
BTU (City)	111,473,455	105,261,627	141,752,826	128,345,116	21.93%
BTU (Rural)	22,332,873	22,945,244	23,072,920	24,991,949	8.92%
Airport	156,333	29,400	66,603	31,100	5.78%
Bryan Commerce & Development	696,919	744,851	514,286	631,683	-15.19%
Self-Insurance Fund	1,827,931	1,405,820	1,359,784	1,461,952	3.99%
Community Development	2,092,855	1,797,919	1,665,663	2,138,702	18.95%
Hotel/Motel Tax	227,922	221,670	211,900	212,000	-4.36%
Oil and Gas	68,604	59,000	62,500	64,000	8.47%
Court Technology	42,803	45,100	39,425	40,865	-9.39%
Transportation	1,761,670	3,863,332	3,079,214	3,387,000	-12.33%
Drainage Improvement	759,985	801,740	842,000	846,500	5.58%
Special Projects	456,603	466,460	470,400	45,275	-90.29%
TIRZ #8	769,654	899,771	906,771	1,037,909	15.35%
TIRZ #10	3,115,689	1,790,904	2,789,589	2,794,993	56.07%
Debt Service	6,741,113	6,728,366	6,793,143	7,333,872	9.00%
Total Revenues	<u>\$ 216,946,144</u>	<u>\$ 213,817,270</u>	<u>\$ 253,093,107</u>	<u>\$ 244,194,755</u>	<u>14.21%</u>
<u>Expenditures/Expenses</u>					
General	\$ 37,661,540	\$ 40,876,528	\$ 43,988,751	\$ 42,197,196	3.23%
Water	10,003,684	8,661,131	9,018,812	9,473,159	9.38%
Wastewater	8,863,542	10,156,525	10,486,469	10,236,367	0.79%
Solid Waste	6,295,210	6,540,166	6,634,199	6,287,548	-3.86%
BTU (City)	109,949,751	116,804,155	144,307,155	128,741,070	10.22%
BTU (Rural)	21,111,674	22,141,231	23,641,231	25,783,696	16.45%
Airport	150,346	40,546	92,441	25,410	-37.33%
Bryan Commerce & Development	690,867	744,851	516,875	631,683	-15.19%
Self-Insurance Fund	1,227,967	2,163,930	1,714,329	2,130,291	-1.55%
Community Development	2,083,519	1,797,919	1,665,663	2,138,702	18.95%
Hotel/Motel Tax	206,333	230,822	200,822	222,000	-3.82%
Oil and Gas	67,328	55,000	30,000	50,000	-9.09%
Court Technology	27,991	20,000	20,000	9,500	-52.50%
Transportation	930,987	3,700,000	4,800,000	3,883,000	4.95%
Drainage Improvement	204,409	735,000	601,717	2,149,775	192.49%
Special Projects	330,473	-	-	-	
TIRZ #8	709,185	706,767	811,409	915,241	29.50%
TIRZ #10	904,030	5,995,859	4,922,808	3,028,763	-49.49%
Debt Service	6,697,037	6,773,116	6,773,116	7,371,272	8.83%
Total Expenditures/ Expenses	<u>\$ 208,115,873</u>	<u>\$ 228,143,546</u>	<u>\$ 260,225,797</u>	<u>\$ 245,274,673</u>	<u>7.51%</u>

City of Bryan, Texas
Summary of Revenues - by Type
Fiscal Year 2006

<u>Revenues</u>	<u>Taxes</u>	<u>Inter- governmental</u>	<u>Charges for Services</u>	<u>Fines/ Forfeitures</u>	<u>Interest Earnings</u>	<u>Other</u>	<u>Administrative Reimbursements and Interfund Transfers</u>	<u>Total</u>
General	\$ 25,244,147	\$ 1,149,432	\$ 3,121,933	\$ 1,488,860	\$ 550,000	\$ 259,635	\$ 10,991,573	\$ 42,805,580
Water			9,637,990	75,000	96,213	131,650		9,940,853
Wastewater			11,138,174	90,000	140,121	10,800		11,379,095
Solid Waste			6,529,440	60,000	58,871	58,000		6,706,311
BTU - City (Note)			122,379,779		1,827,237	3,208,100	930,000	128,345,116
BTU - Rural (Note)			24,858,049			133,900		24,991,949
Airport			27,000		2,500	1,600		31,100
Bryan Commerce and Development							631,683	631,683
Self-Insurance Fund					88,567	1,373,385		1,461,952
Community Development		2,065,218				73,484		2,138,702
Hotel/Motel Tax	210,000				2,000			212,000
Oil and Gas					8,000	56,000		64,000
Court Technology				36,000	4,865			40,865
Street Improvement			3,300,000		65,000	22,000		3,387,000
Drainage Improvement			800,000		40,000	6,500		846,500
Special Projects					45,275			45,275
TIRZ* #8	1,027,909				10,000			1,037,909
TIRZ* #10	212,245				176,791	2,405,957		2,794,993
Debt Service	4,961,231				50,000		2,322,641	7,333,872
Total Revenues	\$ 31,655,532	\$ 3,214,650	\$ 181,792,365	\$ 1,749,860	\$ 3,165,440	\$ 7,741,011	\$ 14,875,897	\$ 244,194,755

*Tax Increment Reinvestment Zone

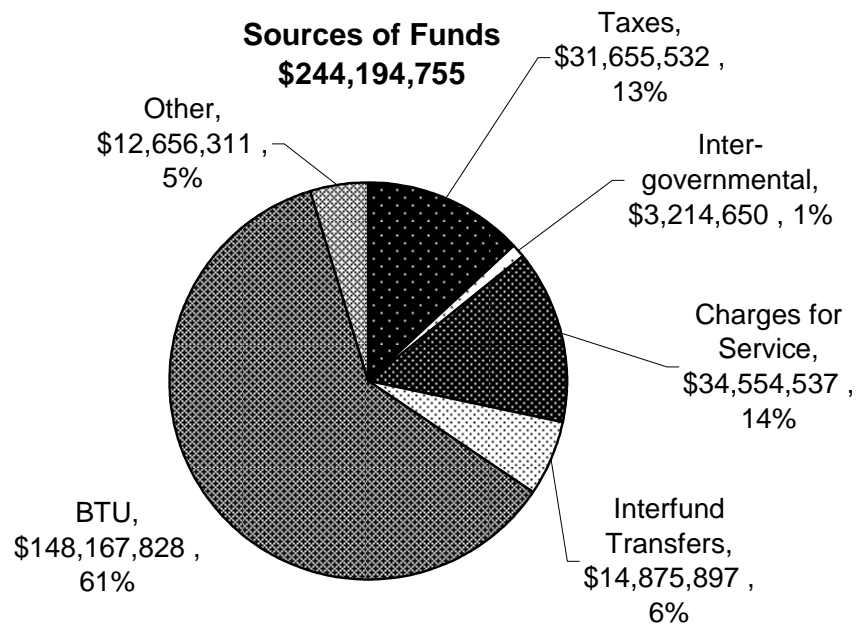
Note: Detailed budgetary information for BTU (City) and BTU (Rural), the City's electric utilities, is not disclosed. Such information would reveal strategies about the operations that would give competitors of BTU an advantage if made public. Non-disclosure is permitted by Texas Senate Bill 7.

City of Bryan, Texas
Summary of Expenditures/Expenses - by Category
Fiscal Year 2006

<u>Expenditures/Expenses</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Maintenance</u>	<u>Other Services and Charges</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Administrative Reimbursements and Interfund Transfers</u>	<u>Total</u>
General	\$ 28,905,082	\$ 1,327,860	\$ 2,176,828	\$ 8,212,551	\$ 1,020,470	\$ 211,175	\$ 343,230	\$ 42,197,196
Water	1,870,808	148,750	598,500	1,496,003	200,000	3,218,768	1,940,330	9,473,159
Wastewater	2,462,516	436,498	653,925	1,414,859	200,000	3,001,990	2,066,579	10,236,367
Solid Waste	2,141,196	265,920	255,140	2,142,703	750,000	76,579	656,010	6,287,548
BTU (City) (Note)				112,443,254	7,696,025	1,654,925	6,946,866	128,741,070
BTU (Rural) (Note)				22,341,196	3,442,500			25,783,696
Airport			5,000	16,287		4,123		25,410
Bryan Commerce and Development				631,683				631,683
Self-Insurance Fund	371,160	40,980	6,375	1,566,776			145,000	2,130,291
Community Development	405,746	4,000		1,422,676		306,280		2,138,702
Hotel/Motel Tax				182,000	40,000			222,000
Oil and Gas							50,000	50,000
Court Technology					9,500			9,500
Street Improvement			3,883,000					3,883,000
Drainage Improvement					2,149,775			2,149,775
Special Projects								
TIRZ* #8				610,000			305,241	915,241
TIRZ* #10					1,204,352		1,824,411	3,028,763
Debt Service				5,200		7,366,072		7,371,272
Total Expenditures/Expenses	<u>\$ 36,156,508</u>	<u>\$ 2,224,008</u>	<u>\$ 7,578,768</u>	<u>\$ 152,485,188</u>	<u>\$ 16,712,622</u>	<u>\$ 15,839,912</u>	<u>\$ 14,277,667</u>	<u>\$ 245,274,673</u>

*Tax Increment Reinvestment Zone

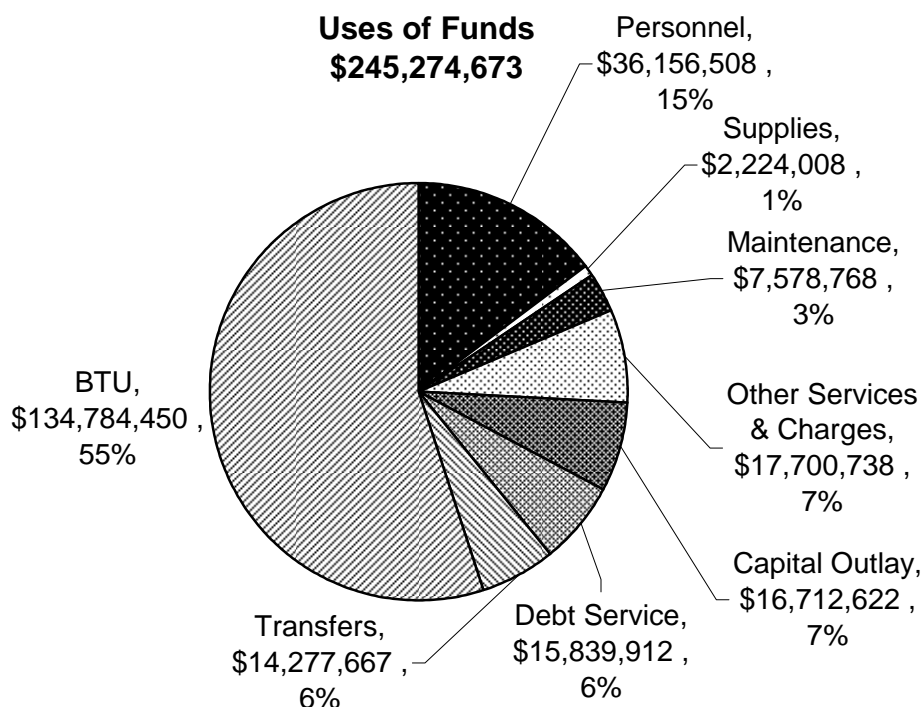
Note: Detailed budgetary information for BTU (City) and BTU (Rural), the City's electric utilities, is not disclosed. Such information would reveal strategies about the operations that would give competitors of BTU an advantage if made public. Non-disclosure is permitted by Texas Senate Bill 7.



Bryan Texas Utilities (BTU), which provides the City's electrical utilities, generates the largest portion of the total City of Bryan revenue with 61% of total revenue. Specifics of BTU Operations are considered proprietary under the guidelines of Texas Senate Bill 7. Charges for Services represent the next greatest source of revenue to the City at 14% of the total. Water fees (\$9,940,853), Wastewater fees (\$11,379,095) and Solid Waste fees (\$6,706,311) comprise the majority of the charges for service. The General Fund revenues from charges for services will be \$3,121,933. Fees for Transportation (\$3,300,000), Drainage (\$800,000) and Airport (\$27,000) are also included.

Taxes are primarily divided between sales tax (\$11,960,000) and property tax (\$17,605,524). The remainder is composed of franchise taxes (\$1,708,008), hotel/motel occupancy tax (\$210,000), mixed beverage tax (\$65,000) and bingo tax (\$107,000).

Interfund transfers totaling \$7,628,108 includes budgeted payments from all utilities for use of rights of way and payments in lieu of taxes. A total of \$3,194,610 has been budgeted in the General Fund as reimbursement for administrative services provided to all utilities. In addition, the Solid Waste Fund reimburses the General Fund for animal control services. Interfund transfers to the Debt Service Fund from Tax Increment Reinvestment Zone #8 and #10 total \$1,585,958. Another \$431,442 is transferred to the Debt Service Fund as payments in lieu of taxes. Water, Wastewater, and Solid Waste pay \$930,000 to the electric utility (BTU) for meter reading, billing, and collection services. Major sources of Inter-governmental revenues are from the Department of Housing and Urban Development (\$2,065,218), City of College Station for library service (\$807,274), Bryan Independent School District for School Resource Officers (SROs) and the Drug Abuse Resistance Education (DARE) program (\$320,938), and Brazos County for EMS service (\$150,000).



Operating expenses budgeted in the combined BTU operations represent 55% of all spending proposed in FY2006. Specifics of BTU Operations are considered proprietary under the guidelines of Texas Senate Bill 7 and only the amount of capital outlay and the amount of debt service are disclosed. The balance is confidential for competitive reasons. Capital outlays include \$11.1 million of distribution and system improvements planned by BTU.

General Fund expenditures represent 80% of City-wide personnel costs, 60% of supplies, and 28% of maintenance. Other services and charges, such as contract labor, professional services, and utilities, occur predominantly in the General Fund (47%) and the Water, Wastewater and Solid Waste Funds (a combined 28% of the total). Tax supported debt of \$7,366,072 represents 47% of debt service expense, followed closely by \$6,220,758 (39%) of water and wastewater debt. Capital outlay of \$16,673,772 is primarily attributed to BTU (67%), drainage improvement projects (13%), public and street improvements in the TIRZ #10 development (7.2%), and general fund capital outlay (6.1%).

CITY OF BRYAN, TEXAS

ESTIMATE OF TAX RATE AND ASSESSED VALUATION FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2005

To fund operations such as police services, street maintenance, fire protection, library services, parks and recreation and debt service on outstanding debt, the City levies a tax on all taxable property. The total value of all taxable property as rendered by the Brazos County Appraisal District is shown below. The FY2006 value is 6.7658% above the prior year value driven by a contribution of new value of \$68,877,802 and re-assessments of \$165,081,128. This budget plan adopts a tax rate of 63.64 cents per \$100 of assessed value, which is the same rate as levied in the previous year.

Estimated Assessed Valuation of Real and Personal Property as of January 1, 2005	\$	2,674,322,908
Total Tax Rate for Fiscal Year 2006*	\$	0.6364

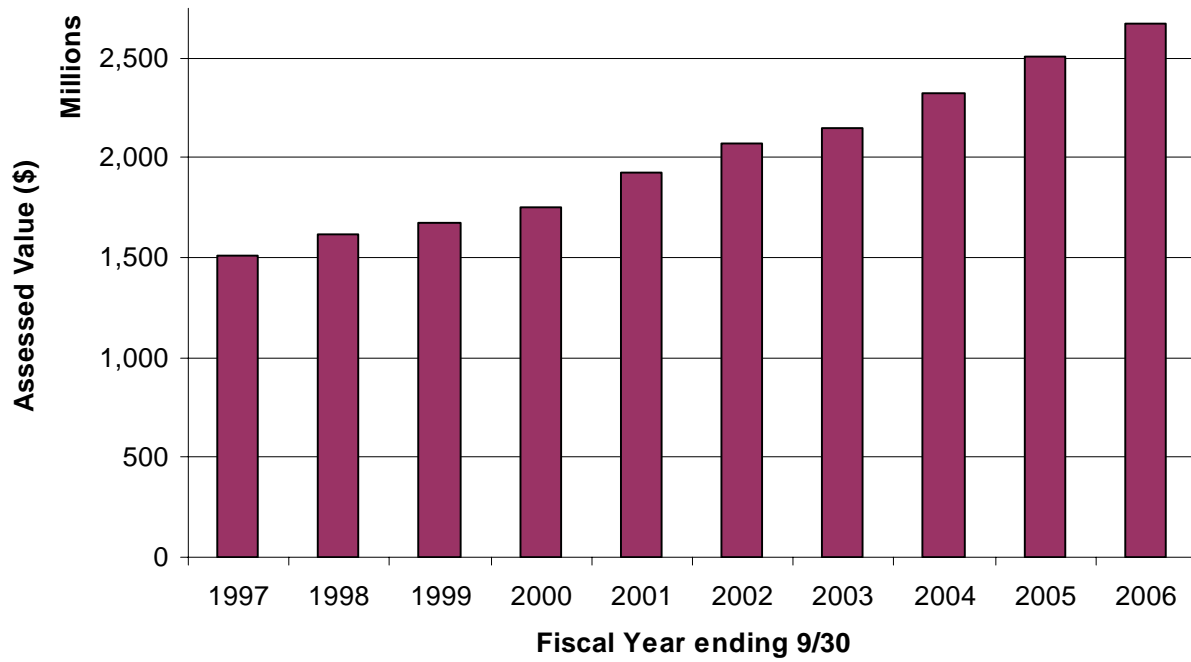
PROPOSED PROPERTY TAX REVENUE ON 2005 VALUES FOR 2006 BUDGET:

	<u>Tax Rate *</u>	<u>Estimated Assessed Value</u>	<u>Estimated Levy Amount</u>	<u>Estimated Collections**</u>
General Fund	\$ 0.4415	\$ 2,581,937,847	\$ 11,399,255	\$ 11,057,279
Debt Service Fund	0.1949	2,581,937,847	5,032,197	4,881,231
TIRZ #8	0.6364	71,315,047	453,849	440,233
TIRZ #10	0.6364	21,070,014	<u>134,090</u>	<u>130,067</u>
Totals			<u>\$ 17,019,391</u>	<u>\$16,508,810</u>

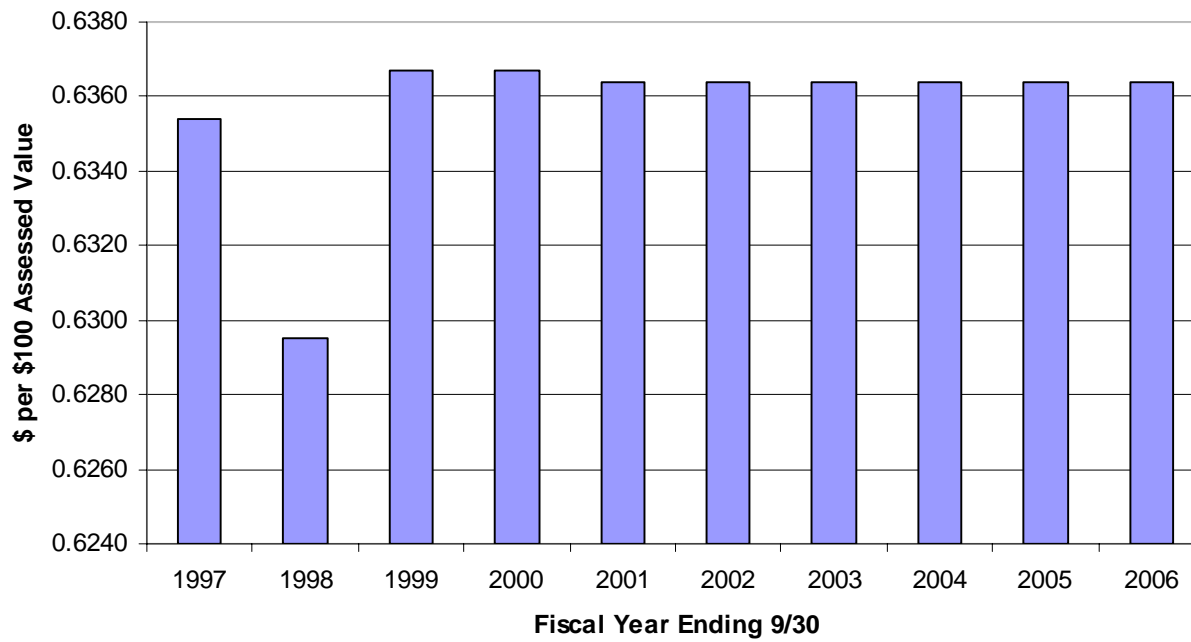
* Per \$100 of assessed valuation.

** Percentage of Collection 97%

City of Bryan, Texas
Net Assessed Property Value
1997 - 2006



Property Tax Rate
1997 - 2006



City of Bryan, Texas
Summary of Authorized Positions
Fiscal Year 2006

<u>Department</u>	Fiscal Year 2004 Actual	Fiscal Year 2005 Adopted	Increase (Decrease) from Prior Year	Fiscal Year 2006 Adopted	Increase (Decrease) from Prior Year
General Fund					
Executive	5	5	-	5	-
Economic Development	1	-	(1)	-	-
Internal Audit	-	1	1	1	-
City Secretary	5	6	1	6	-
Council Services	-	-	-	-	-
Legal	5	5	-	5	-
Public Information Office	2	2	-	3	1
Neighborhood-Youth Services	1	1	-	1	-
Municipal Court	14	14	-	14	-
Information Technology	13	13	-	13	-
Human Resources	6	5	(1)	5	-
Fiscal Services	12.6	12.6	-	13	0.4
Purchasing	8	8	-	7	(1)
Facility	45	27	(18)	27	-
Fleet Services	-	11	11	12	1
Special Projects	1	1	-	1	-
Engineering	16	17	1	17	-
Planning and Development	8	8	-	8	-
Building Services	8	8	-	9	1
Transportation	28	30	2	30	-
Police	147	150	3	156	6
Fire Services	91	92	1	93	1
Parks and Recreation	7	8	1	9	1
Library System	35	35	-	35	-
Total General Fund	458.6	459.6	1	470	10.4
Water Services	48	39.75	(8)	39.75	-
Wastewater Services	52	52.75	1	52.75	-
Environmental Services	48	50.5	3	49.5	(1)
BTU Operations	203	203	-	203	-
Community Development	7	7.4	0	7	(0.4)
Self Insurance Fund	6	6	-	6	-
Total Authorized Positions	823	819	(4)	828	9

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

LEGAL REQUIREMENTS FOR THE BUDGET

Pursuant to Section 12(c) of the City Charter, the City Manager is responsible for preparing an annual budget for submission to the City Council, for review and consideration. This budget estimate must be as uniform in presentation as possible for the main functional divisions of departments and shall provide all the information required by the City Council. Furthermore, the proposed budget must include: the outstanding debt obligations of the City; the financial resources to the credit of each fund; the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the proposed budget; and the estimated tax rate required to cover the proposed budget (Texas Local Government Code Chapter 102). The proposed budget must be filed with the City Secretary at least thirty days before the City makes its tax levy for the fiscal year.

Upon receipt of the City Manager's budget estimate the City Council shall direct the Staff to prepare a budget ordinance using the City Manager's estimate as a basis (City Charter Section 12(d)). At least one public hearing must be scheduled on the proposed budget. The City Secretary must post the notice of the public hearing at City Hall, on the City's internet webpage, and publish the notice in a newspaper of general circulation at least ten days before the public hearing is conducted.

After the public hearing, the City Council may consider the budget ordinance for adoption with or without amendment for the first of two required readings. The second reading, which signifies adoption, must occur at a subsequent meeting. The adoption of the budget must occur before the beginning of the fiscal year.

During the fiscal year, the City Manager may transfer appropriated balances allocated by the budget from one division or department to another within a fund. With the approval of the City Council, the City Manager may transfer appropriated balances between funds as long as the transfers do not increase the total amount appropriated by the City Council in the budget ordinance. At any time in the fiscal year the City Council may make emergency appropriations to meet an unforeseen need for public expenditure in order to protect the public health, safety, or welfare. Such appropriations must be made by ordinance, in accordance with the City Charter and applicable State Law.

At the end of each fiscal year, any unencumbered appropriation balances lapse or revert to the undesignated fund balance, except for capital projects, which are adopted using project length rather than fiscal year.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

FINANCIAL STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which operate separately and independently of each other. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. Following is a description of the various funds and account groups:

Governmental Fund Types

General Fund: The General Fund is the general operating fund and is used to account for all financial transactions not properly included in other funds. This fund accounts for the primary activities of the City, such as police protection, fire protection, maintenance of parks, and general administration.

Special Revenue Funds: Used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Debt Service Fund: Used to account for the payment of interest and principal on all general obligation bonds and other long-term debt.

Capital Projects Funds: Used to account for the expenditures of resources accumulated from the sale of debt instruments and transfers from operating funds earmarked for such projects. These funds, while included in the budget document, are not part of the City's adopted budget. These funds are allocated from debt proceeds on a project length basis rather than a fiscal year basis.

Permanent Funds: Used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs. These funds are not included in the budget document and are not budgeted.

Proprietary Fund Types

Enterprise Funds: Used to account for services that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost of providing goods and services to the general public will be financed or recovered primarily through user charges or fees.

Internal Service Funds: Used to account for the financing of goods and services provided by one department or agency to other departments and agencies of the city on a cost reimbursement basis. Internal Service Funds include the Warehouse Fund, Employee

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

Benefits Fund and the Self Insurance Fund. Of these, only the Self Insurance Fund is part of the approved budget and included in the budget document.

Fiduciary Fund Type

Used to account for assets held by the City in a trustee capacity or as an agent for other governmental units and/or funds. Fiduciary Funds include the City's payroll funds. Each of the other funds contributes its respective share of personnel costs to the Payroll Fund. This fund is not included in the budget document and is not budgeted.

BUDGET BASIS OF PRESENTATION

Governmental Fund budgets are presented on a modified accrual basis; revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred which is in accordance with Generally Accepted Accounting Principles. The fund balance approach of Governmental Funds or working capital approach can be described as current assets minus current liabilities. The enterprise and special revenue funds are budgeted using a flow of economic resources and use the accrual basis of accounting. Revenues are budgeted in the period they are earned and measurable and expenses are budgeted in the period in which the liability was incurred. These are the same methods as used in the City of Bryan's Comprehensive Annual Financial Report (CAFR). Contrary to Generally Accepted Accounting Principles of recording depreciation in the income statements and recording retirements of principal and capital purchases on the balance sheet, the City does not budget for depreciation or amortization of assets but does budget capital expenses and debt principal on the operating statements.

The cash equivalent approach for the City is defined as:

Cash + Investments + Accounts Receivable + Prepaids – Accounts Payable.

Capital projects are budgeted for project length rather than on a fiscal year basis. The Capital projects are developed utilizing a "project ready" approach whereby the scope and budget for a proposed project is clearly defined prior to the appropriation of funds for construction. It is a multi-year process and may extend over a one to three year period.

Funding for capital projects is provided through the issuance of debt, transfers from governmental funds, developer reimbursements, state and federal funding and interest income.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental Funds are accounted for using the current financial resources measurement focus and the modified accrual basis. Revenues are recognized in the accounting period in which they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability is incurred, if measurable. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

All Enterprise Fund types and Internal Service Funds are accounted for on the economic resources measurement focus and the accrual basis. Revenues are recognized in the period in which they are earned and become measurable, and expenses in the period in which they are incurred and measurable.

BALANCED BUDGET

The operating budget presented is a balanced budget in which combined projected resources (revenues and fund balances) equal or exceed estimated expenditures. Excess balances shall be used as capital funds or for other non-recurring expenses.

FINANCIAL POLICIES

Fund Balance

The City recognizes its responsibility to provide sound financial management in order to maintain existing city service levels, to respond to economic fluctuations, and to meet the demands of change. With this in mind, the City Council has deemed it appropriate to set the minimum fund balance standard at 60 days of operating expenditures for the General Fund. The targeted working capital balance for Proprietary Funds shall be 60 days of operating expenses.

The General Obligation Debt Service maintains a fund balance sufficient to, when coupled with current year revenues to date, meets required principal and interest payments as they come due. The current policy is to maintain a reserve equal to one-twelfth of the debt requirements for the fiscal year.

The Special Revenue Funds maintain a targeted fund balance sufficient to meet any current year obligations and any obligations which occur early in the subsequent fiscal year.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

Debt Policy

As a Home Rule City, the City of Bryan is not limited by law in the amount of debt that may be issued. The limit is governed by the City's ability to levy and collect taxes to service the debt. The City's charter (Section 12) states:

"The city council of the city shall have the power, and is hereby authorized to levy, assess and collect not to exceed one dollar and fifty cents (\$1.50) on each one hundred dollars (\$100) assessed valuation of real and personal property within the city limits of the city not exempt from taxation by the constitution and laws of the State of Texas."

Article II, Section 5 of the State of Texas Constitution states in part:

"...but no tax for any purpose shall ever be lawful for any one year which shall exceed two and one-half percent of the taxable property of such city."

The City does not issue debt to fund current operating expenditures. Debt shall only be issued for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and allow it to further the strategic initiatives of the City Council. The City will finance improvements over a period of time not greater than the useful life of the improvement. The City will also conservatively project the revenue sources that will be utilized to pay for the debt.

The City's debt management objective is to maintain level debt service that does not adversely impact tax or utility rates and does not hinder the City's ability to effectively operate the utility systems, infrastructure or other City facilities. The City's debt payments must stay within provisions of state law, bond covenants and City Council adopted policies. All of these criteria and objectives are met with the debt financing proposed in this budget.

The City of Bryan's bonds are rated:

	<u>General Obligation</u>	<u>Utility Revenue</u>
Moody's	Aa3	A1
Standard & Poor's	AA-	A+

All ratings carry a "stable" outlook.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

Investment Policy

I. Policy

It is the policy of the City of Bryan to invest public funds in a manner that will ensure the preservation of capital, meet daily cash flow demands of the City, conform to all applicable State and Local statutes governing the investment of public funds and provide reasonable investment returns.

The Public Funds Investment Act, Chapter 2256, Texas Government Code prescribes that each city is to adopt rules governing its investment practices and to define the authority of the Investment Officers.

- A. This Policy addresses the methods, procedures, and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.
- B. This Policy designates the individuals serving as the Director of Finance (currently the Chief Financial Officer), and the person performing the duties of Treasurer as the Investment Officers for the City.
- C. This Policy shall not apply to the selection, retention or other issues concerning the depositories of the City's funds in demand and time deposits as provided under Chapter 105 of the Local Government Code.

II. Scope

This Policy shall apply to the investment and management of all funds under control of the City, other than those expressly excluded herein or by applicable law or valid Agreement. These funds are accounted for in the City of Bryan Comprehensive Annual Financial Report and include the following:

- A. Funds
 - 1. General Funds
 - 2. Special Revenue Funds
 - 3. Capital Project Fund
 - 4. Enterprise Funds
 - 5. Internal Service Funds
 - 6. Debt Services Funds
 - 7. Trust and Agency Funds

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

8. Any new funds created by the City, unless specifically exempted
- B. Pooled Investments. In order to make effective use of the City's resources, all monies shall be pooled into one investment bank account, except for those monies accounted for in the bank accounts as deemed necessary, or as stipulated by applicable laws, bond covenants or contracts. The income derived from this pooled investment account shall be distributed in accordance with the City's internal procedures.
- C. Fund Restrictions. This Policy shall not supersede the restrictions on investment and use applicable to any specific fund and, in the event of any conflict between this Policy and the requirements of any fund subject hereto, the specific requirement applicable to such fund shall be followed as well as all other provisions of this Policy other than those in conflict.
- D. Public Record. The overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The Investment Officers and City staff shall recognize that the investment activities of the City are a matter of public record.
- E. Deferred Compensation Plan. This policy does not apply to the funds held in the Section 457 deferred compensation plan or the Section 401(a) deferred compensation plan.

III. Strategy and Objectives

As stated in Section I, the City desires to invest funds to ensure the preservation of capital, meet the City's daily cash flow demands, conform to all applicable laws, and provide reasonable investment returns. To accomplish this, the City's principal investment objectives in order of priority are as follows:

- A. Suitability. Each investment must be in conformance with all Federal regulations, State of Texas statutes, and other legal requirements—including the City Charter, City Ordinances, and this Investment Policy. Section VI includes a list of the only securities and deposits authorized as investments for City funds.
- B. Preservation and Safety of Principal. Investment of City funds shall be undertaken in a manner that seeks to ensure the preservation of capital and the protection of investment principal in the overall portfolio. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

- C. Liquidity. The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated. Liquidity shall be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets.
- D. Marketability. The City's policy for funds under internal management is to buy and hold investments until maturity. For funds under external money management, the City's goal is to achieve the highest total return consistent with this Investment Policy. Marketability is of great importance should the need arise to liquidate an investment before maturity.
- E. Diversification. Investments of the City shall be diversified by type and maturity.
- F. Yield. The City's investment portfolio shall be designed with the objective of attaining a reasonable rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.
 - 1. Given this strategy, the basis used by the City to determine whether reasonable yields are being achieved shall be the six-month U.S. Treasury Bill or the average Federal Funds rate (whichever is higher). The Investment Program shall seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles.
 - 2. Funds held for future capital projects shall be invested to meet anticipated cash flow requirements.

IV. Investment Procedures

- A. Written Procedures. The Investment Officers shall develop and maintain written administrative procedures for the operation of the Investment Program consistent with this Policy. Procedures should include reference to safekeeping, The Bond Market Association (TBMA) repurchase agreements, wire transfer agreements, collateral/depository agreements, banking service contracts, internal controls to regulate investment activities of the City, internal and external reviews, and explicit delegation of authority to persons responsible for investment transactions.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

Procedures of control shall be designed to prevent, identify, and control losses of public funds arising from deviation from this Policy or misrepresentation by third parties.

- B. Training and Capability of Investment Officers. The Investment Officers shall attend at least one training session relating to the Officer's investment responsibilities within 12 months after taking office or assuming duties. Further, the Investment Officers shall attend an investment training session not less than once every two years and receive not less than 10 hours of instruction relating to their investment responsibilities such as investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the PFIA. The City shall provide periodic training in investments through courses and seminars offered by professional organizations and associations in order to ensure the quality and capability of the City's investment personnel making investment decisions in compliance with the PFIA.

v. Responsibility and Control

- A. Delegation of Authority. Section 12 of the Charter of the City of Bryan designates the Director of Finance or the person designated to perform the duties of the Director of Finance, the "Director", as the officer responsible for managing the investment activity of the City. This policy designates the person performing the duties of Treasurer as an investment officer. The Council retains ultimate responsibility as fiduciary of the assets of the City.
1. The Director's and the Treasurer's authority will at all times be limited by all applicable laws and regulations in effect and this Policy.
 2. The Director may delegate any phase of the Investment Management Program to members of the City staff. This delegation shall be consistent with the Investment Policy and shall be in writing.
 - a. A current list of persons authorized to transact investment business and wire funds on behalf of the City shall be maintained in the Fiscal Services Department.
 - b. No person may engage in an investment transaction except as provided under the terms of this Policy and the internal procedures established by the Director.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

3. The Director shall obtain and maintain, at the City's expense, fidelity bonds for himself, all Investment Officers, and each of the designees in amounts determined adequate by the City's Risk Manager.
 4. The Investment Committee shall be comprised of the Director of Finance, the Treasurer, a representative from the City's current depository, a representative appointed by the City Manager, and a representative appointed by the City Council. The Investment Committee shall meet at least semi-annually.
- B. Prudence. Investments shall be made with judgment and care, under prevailing circumstances that a person of prudence, discretion, and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of capital and the income to be derived.
1. Investment of funds shall be governed by the following investment objectives, in order of priority:
 - a. Preservation and safety of principal
 - b. Liquidity
 - c. Maturity
 - d. Yield
 2. In determining whether investment decisions were made exercising prudence, the following shall be taken into consideration:
 - a. The investment of all funds, or funds under the City's control, taken as a whole, rather than the prudence of a single investment; and
 - b. Whether the investment decision is consistent with the written Investment Policy of the City at that time.
- C. Standard of Ethics and Conflicts of Interest
1. Employees and investment officers shall disclose to the City Manager any material financial interests in financial institutions that conduct business with the City of Bryan, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the City's investment portfolio. Furthermore, a statement required under this section must be filed with the Texas Ethics Commission and the City Council.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

- a. An investment officer of the City who has a personal business relationship with a business organization offering to engage in an investment transaction with the City shall file a statement disclosing that personal business interest.
 - b. An investment officer of the City who is related within the second degree by affinity or consanguinity, as determined under Chapter 573 of the Act, to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship.
 - c. For purposes of this subsection, an investment officer has a personal business relationship with a business organization if:
 - (1) the investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
 - (2) funds received by the investment officer from the business organization exceed 10 percent of the investment officer's gross income for the previous year; or
 - (3) the investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.
2. Investment officers shall keep their personal investment transactions distinctly separate, as to timing and relationship, from those of the City.

D. Reporting Requirements

1. Within 30 days of the end of each quarter, the Director shall prepare and submit to the City Manager and the City Council a report which details investment activity by maturity and type of investment, and which includes beginning and ending balances for book and market values, fully accrued interest for the period, and the changes which occurred during the quarter. This quarterly report will be prepared in accordance with generally accepted accounting principles.

The Director may use any generally accepted method to monitor the market price of investments, including, but not limited to, periodic reports from approved broker/dealers or nationally recognized business publications that provide daily market valuations on individual securities.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

2. The City's independent auditors will review the quarterly reports for the fiscal year and will report the result of that review to the City Council along with their report on the audited financial statements.

VI. Investments

A. Portfolio Management. Portfolio assets under internal management will be purchased utilizing a "buy and hold" strategy. Still, active management is desired. Accordingly, the City may from time to time sell securities that it owns to better position the portfolio assets. Funds under external money management will be managed to provide the highest total return consistent with investments allowed in this Policy.

1. Each investment transaction must be based upon competitive quotations received from at least three broker/dealers who have been approved by the City in accordance with Texas law and this Policy.

An exception to this Policy is a "new issue" of debentures or discount notes that is still in the primary market. In this case, the competitive offering process is not possible because competing broker/dealers do not have access to the security or all broker/dealers have access to the security at par. For these types of securities only, an Investment Officer is authorized to purchase the security without seeking competitive offerings if investment in the security is deemed to be in the best interest of the City because of a significant rate of return.

2. All sales of securities for less than the book value of the security shall be approved by the Director.
3. All sales of securities prior to maturity shall be approved by the Director.

B. Authorized Securities Investments. Subject to any limitations otherwise imposed by applicable law, regulations, bond indentures or other agreements, the Texas Government Code and the Public Funds Investment Act, Chapter 2256, only the following securities and deposits are authorized investments for the City's funds:

1. Direct obligations of the United States government: U.S. Treasury Bills, U.S. Treasury Notes, and U.S. Treasury Bonds.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

2. Debentures or discount notes issued by, guaranteed by, or for which the credit of any Federal Agencies and Instrumentalities is pledged for payment. Examples include the Federal National Mortgage Association (FNMA), the Federal Home Loan Bank (FHLB), the Federal Farm Credit Bank (FFCB), and the Federal Home Loan Mortgage Corporation (FHLMC).
3. Bonds or other interest bearing obligations for which the principal and interest are guaranteed by the full faith and credit of the United States government.
4. Time Certificates of Deposit, insured by the Federal Deposit Insurance Corporation (FDIC) or its successor, in state or national banks or state or federally chartered savings and loan associations located within the State of Texas which have been approved by the City in accordance with Section VII of this Investment Policy. Any deposits exceeding FDIC insurance limits shall be collateralized according to the City's Collateralization Policy, and the collateral shall be held by the City's third party custodian bank. Bids for Certificates of Deposit may be solicited orally, in writing, electronically or using any combination of these methods.
5. Repurchase Agreements with a defined termination date of 90 days or less based upon U.S. Treasury securities listed above in Section B.1. Collateral pledged must be in accordance with the City's Collateralization Policy.
 - a. Repurchase Agreements shall be entered into only with dealers who are recognized as primary dealers with the Federal Reserve Board of New York, and have executed a TBMA Master Repurchase Agreement that has been approved by the Director. Collateral shall be held by the City's custodian bank or other independent third party custodian contracted by the City as safekeeping agent, and the market value of the collateral securities shall be marked-to-market daily based on the bid price for the previous day as reported in the *Wall Street Journal* or other nationally recognized pricing service.
 - b. For purposes of this subsection, the term "collateral" shall mean "purchased securities" under the terms of the TBMA Master Repurchase Agreement approved by the Director.
6. Reverse repurchase agreements are allowable based on the following conditions:

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

- a. The term of any reverse security repurchase agreement may not exceed 90 days after the reverse security repurchase agreement is delivered; and
 - b. Money received under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the maturity date of these authorized investments must not exceed the expiration date stated in the reverse security repurchase agreement.
7. Bankers Acceptances eligible for discounting with the Federal Reserve maturing within 90 days.
8. Commercial Paper maturing within 180 days carrying a rating of A-1, P-1 or F-1.
9. Money Market Mutual Funds meeting each of the following criteria:
- a. Is registered with and regulated by the Securities and Exchange Commission;
 - b. Charges no commission fee on purchases or sales of shares;
 - c. Has a stated objective of maintaining a constant daily net asset value of \$1.00 per share;
 - d. Has a maximum stated maturity of 13 months and dollar-weighted average stated maturity of no more than 90 days;
 - e. Is rated "AAA" or its equivalent by a nationally recognized investment rating firm; and
 - f. Is comprised exclusively of investments described above in Section B.1 through Section B.8.

A list of Money Market Funds approved by the Director shall be kept by the Treasurer.

10. State investment pools organized under the Interlocal Cooperation Act that follow the requirements in the Public Funds Investment Act, Chapter 2256, Texas Government Code, maintain a AAA rating and which have been specifically approved by the City Council.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

11. Local investment pools organized under the Interlocal Cooperation Act that follow the requirements in the Public Funds Investment Act, Chapter 2256, Texas Government Code, maintain a AAA rating and which have been specifically approved by the City Council.
 12. Direct obligations of the State of Texas and any political subdivisions thereof which are rated as to investment quality by a nationally recognized investment rating firm not less than "A" or its equivalent.
- C. Portfolio Maturities. Maturities shall be selected which provide for both stability of income and reasonable liquidity.
1. A security's "average life" does not constitute a stated maturity.
 2. To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five years from the date of purchase. However, the City may collateralize its repurchase agreements using longer-dated securities approved by this Policy not to exceed 10 years to maturity.
 3. The weighted average maturity of all securities and Certificates of Deposit in the City's total investment portfolio at any given time (not including cash or demand deposits) shall not exceed three years.
- D. Investment Limits and Diversification. The asset allocation in the portfolio should be flexible depending upon the outlook for the economy and the securities markets. Investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification which shall be achieved by the following general guidelines:
- Limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U. S. Treasury securities),
 - Limiting investment in securities that have higher credit risks,
 - Investing in securities with varying maturities, and
 - Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIP's), money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

The following standards, by instrument, are established for the City's total portfolio:

1. At all times, the City shall maintain at least ten (10) percent of its total portfolio in investments maturing in 90 days or less.
 2. The City's investment in any single money market fund shall never exceed ten (10) percent of the total assets of the money market fund.
 3. There shall be no limit on the amount of U.S. Treasury Securities and Repurchase Agreements backed by those securities, as defined above in Section B.1 through Section B.3.
 4. No more than 75% of the City's portfolio shall be invested in Federal Agencies and Instrumentalities.
 5. No more than 50% of the portfolio shall be invested in certificates of deposit.
- E. Effect of Loss of Required Rating. An investment that requires a minimum rating under this policy does not qualify as an authorized investment during the period the investment does not have the minimum rating. The City shall take all prudent measures that are consistent with this investment policy to liquidate an investment that does not have a minimum rating.
- F. Arbitrage. If the City of Bryan issues more than \$5 million in bonds in a calendar year, the City will fall under arbitrage regulations.
- The City's investment position relative to the arbitrage restrictions is the continued pursuit of maximizing yield on applicable investments while insuring the safety of capital and liquidity. It is a fiscally sound position to continue maximization of yield and rebate excess earnings, if necessary.

VII. Authorized Financial Institutions, Broker/Dealers, and Investment Advisors

The Director shall maintain a list of financial institutions authorized to provide the City with investment services and a list of approved security broker/dealers and investment advisors.

- A. Selection of Depositories. The City shall maintain a list of authorized banks and saving and loans, which are approved to provide Certificates of Deposit to the City. To be eligible for authorization, a bank or savings and loan must be a

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

member of the FDIC and meet the minimum credit criteria set forth by the Director.

1. Institutions that wish to provide Certificates of Deposit to the city are required to provide to the Director a copy of the institution's quarterly Consolidated Report of Conditions and Income (CALL Report). This report shall be submitted to the Director within 60 days following the end of each calendar quarter.
 2. Certificates of Deposit shall be purchased via competitive bidding among at least three banks located within the boundaries of the City or if there are not three banks available within the City's boundaries that are willing and able to accept such deposits, then at least three bids must be obtained from banks situated in Brazos County that are willing and able to accept such deposits.
 3. Before a Certificate of Deposit is purchased, an executed depository agreement must exist between the City and the financial institution.
 4. Before Repurchase Agreements are purchased from financial institutions, a fully executed TBMA Master Repurchase Agreement is required.
 5. If a financial institution is acting as the City's custodian for collateral pledged against time deposits, then the custodian shall be included in a tri-party agreement with the depository institution. The agreement shall define the responsibilities of each party and clarify ownership of collateral.
 6. Each depository institution holding City funds and purchased securities shall maintain separate, accurate and complete records relating to all deposits of the City's funds, the securities pledged to secure such deposits, and all transactions relating to the pledged securities. Each approved custodian shall maintain separate, accurate and complete records relating to all securities received on behalf of the City, whether pledged, purchased or subject to repurchase agreement, as well as all transactions related to such securities. In addition, each depository shall file all reports required by the Texas State Depository Board. Each depository and custodian shall agree to make all these records available to the Director, his designee, and the City auditors at any time.
- B. Selection of Broker/Dealers – Internally Managed Funds. The City shall maintain a list of broker/dealers and financial institutions that have been approved as counter parties for investment purposes. At least annually, the City's Investment Committee shall review, revise and adopt a list of qualified brokers that are authorized to engage in investment transactions with the City.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

1. Before trades are conducted with selected broker/dealers, a written copy of the Investment Policy shall be presented to any person offering to engage in an investment transaction with the City. For purposes of this subsection, a business organization includes investment pools and an investment management firm under contract with the City to invest or manage the City's investment portfolio. Nothing in this section relieves the City of the responsibility for monitoring the investments made by the City to determine that they are in compliance with this Investment Policy. The qualified representative of the business organization offering to engage in an investment transaction with the City shall execute a written instrument in a form acceptable to the City and to the business organization substantially to the effect that the business organization has:
 - a. Received and reviewed the investment policy of the entity; and
 - b. Implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the organization that are not authorized by the City's Investment Policy, except to the extent that this authorization is dependent upon an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards.
 2. The Director shall review the quality of service and financial stability of each broker/dealer and financial institution approved under this section at least annually. Any approved broker/dealer or financial institution may be removed from the list of approved broker/dealers with the approval of the Director, if in the opinion of the Director, the firm has not performed adequately or its financial condition has become unacceptable.
 3. All broker/dealers shall maintain complete records of all transactions they conduct on behalf of the City and shall make those records available for inspection at the City's request.
 4. Trust departments of banks authorized to provide Certificates of Deposit may serve as a broker/dealer.
- C. Selection of Broker/Dealers – Externally Managed Funds. External money managers shall disclose to the Director the name and address of broker/dealers that the external money manager normally uses.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

- D. Selection of Investment Advisors. The City may, at the discretion of the Director, appoint one or more Investment Advisors to assist the City's financial staff in the management of the City's funds. The Investment Advisor must be registered with the Securities and Exchange Commission under the Investment Advisors Act of 1940 and with the State Securities Board. To be eligible for consideration, an Investment Advisor shall demonstrate to the Director knowledge of and experience in the management of public funds. The Director will satisfy himself as to the Advisor's qualifications by all appropriate means, including reference checks with the Advisor's other clients, the State Securities Board and the Securities and Exchange Commission. An appointed Investment Advisor shall act within the guidelines of this Investment Policy while transacting business on behalf of the City.
1. Appointment of an Investment Advisor shall otherwise be according to the City's normal purchasing procedures for selecting professional services. Appointment may not exceed a term of two years. A renewal or extension of the contract must be made by City Council resolution.
 2. The City may not purchase any securities from the Investment Advisor, or a parent or other affiliated company of the Investment Advisor.
 3. The Investment Advisor is prohibited from making soft-dollar arrangements of any kind.
 4. All contracted Investment Advisors shall report book value and market value of investment holdings, the total investment return, and such other information requested by the Director as often as requested by the Director.

VIII. Collateral, Safekeeping and Custody

- A. Depositories. Consistent with the requirements of Chapter 2257 of the Texas Government Code, the City requires all bank and savings and loan association deposits to be federally insured or collateralized with eligible securities. Financial institutions serving as the City's Depositories will be required to sign a Depository Agreement with the City and the City's safekeeping agent. The safekeeping portion of the Agreement shall define the City's rights to the collateral in case of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations, including:
- the Agreement must be in writing;

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

- the Agreement has to be executed by the Depository and the City of Bryan contemporaneously with the acquisition of the asset; and
 - the Agreement must be part of the Depository's "official record" continuously since its execution.
1. Eligible securities for collateralization of deposits are defined by the Public Funds Collateral Act (Chapter 2257 of the Texas Government Code), as amended, and meet the constraints of this Policy.
 2. The market value of the principal portion of collateral pledged for certificates of deposit must at all times be equal to or greater than 102% of the face value of the certificate of deposit plus accrued interest, less the applicable level of FDIC insurance.
 3. The City shall require monthly reports with market values of pledged securities from all financial institutions with which the City has collateralized deposits. The Investment Officers will monitor adequacy of collateralization levels to verify market values and total collateral positions.
 4. If the collateral pledged for a deposit falls below the par value of the deposit, plus accrued interest and less FDIC insurance, the institution holding the deposit will notify the City and must pledge additional securities no later than the end of the next succeeding business day.
 5. Collateralized deposits often require substitution of securities. Any financial institution requesting substitution must contact the Investment Officers for approval and settlement. The substituted security's value will be calculated and substitution approved if the substitution maintains a pledged value equal to or greater than the required security level. An Investment Officer must provide written notification of the decision to the bank or the safekeeping agent holding the security prior to any security release. Substitution is allowable for all transactions, but should be limited, if possible, to minimize potential administrative problems and transfer expense.
- B. Custody. Investment securities purchased for the City, except investment pool funds and mutual funds, will be on a delivery versus payment basis and be delivered by either book entry or physical delivery. A Federal Reserve Member financial institution designated as the City's safekeeping and custodian bank shall hold these securities in a third-party safekeeping account. The City may

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

designate more than one custodian bank. In no event shall the City's custodial or safekeeping institution also be a counterpart (broker or dealer) to the purchase or sale of these securities.

- C. Safekeeping. The City shall execute a written Safekeeping Agreement with each bank prior to utilizing the custodian's safekeeping services. Only a state or national bank located within the State of Texas may be utilized as a custodian of securities pledged to secure Certificates of Deposit. The safekeeping agreement must provide that the safekeeping bank will immediately record the receipt of purchased or pledge securities on its books and promptly issue and deliver a signed safekeeping receipt showing the receipt and the identification of the security, as well as the City's interest.
1. The Director shall maintain a list of designated custodian banks and a copy of the Safekeeping Agreement executed with each custodian bank.
 2. The City must approve release of securities, in writing, prior to their removal from the custodian account. A facsimile of a written authorization shall be sufficient if the custodian orally confirms receipt of the transmission and an exact copy of the document is retained at the City.
 3. All securities shall be confirmed in the name of the City and delivered to an approved custodial bank or carried at a Federal Reserve Bank in the name of the City. The custodian shall not otherwise deposit purchased or pledged securities. All securities owned by the City shall be evidenced by a safekeeping receipt issued to the City and signed by the appropriate officer at the custodian bank stating that the securities are held in the Federal Reserve System in a customer account naming the City as the "customer." In addition, the custodian bank will furnish to the City a copy of the delivery advice received by the custodian bank from the Federal Reserve Bank.
 4. The original safekeeping receipt for each transaction, including purchased securities under a repurchase agreement and collateral securing deposits, shall be forwarded to the Director or his designee and held in a secured file at the City.
 5. At least once each quarter, the Director or his designee shall verify that all securities owned by the City or pledged to the City are held in safekeeping in the City's custodial bank with proper documentation. At least annually, the City's Investment Program, including the records of custodians and depositories, shall be subject to a compliance audit of management controls on investments and adherence to the City's established investment policies by independent Certified Public Accountants selected by the City Council.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

IX. Investment Policy Adoption

The City's Investment Policy shall be adopted by resolution of the City Council. This policy may be amended as recommended by the Director or as State law may require. The policy shall be reviewed by the Investment Committee at least annually and submitted, with any proposed changes, to the City Council for consideration and adoption. Changes made to the Investment Policy or investment strategies shall be noted in the recommendations.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

Capitalization Policy

The purpose of this policy is to ensure adequate and appropriate control of the City's assets and to establish guidelines for capitalization in accordance with generally accepted accounting principles.

Capital assets (or "fixed assets") are defined as real or personal property used in the City's operations. They are not repair or supply items and are not acquired for the purpose of resale. Real or personal assets include:

- Land and land improvements
- Buildings and building improvements
- Improvements other than buildings
- Equipment
 - Furniture & office equipment
 - Audio & video
 - Computer equipment
 - Appliances
 - Communications
 - Vehicles
 - Heavy machinery
 - Tools

Intangible assets, such as computer software and software licensing fees, are also considered capital items when they meet the criteria set forth in this policy.

I. Criteria for Capitalization

Generally, items must be capitalized if they meet all of the following criteria:

- A. The expected useful life is three (3) years or more.
- B. The item has a unit cost of \$5,000.00 or more. Unit cost should include charges for installation, site preparation costs, design fees, legal fees, survey costs, taxes, transportation, shipping and insurance fees while under construction.
- C. The item is not consumed, unduly altered, or materially reduced in value immediately upon use.
- D. The item belongs to one of the general classes of property that is considered capital assets as defined by general accounting terms.
 1. Land (all land is capitalized, regardless of cost)
 2. Buildings
 3. Equipment
 4. Improvements other than Buildings

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

II. Collective Units

Some property, such as trash containers, may be purchased in large quantities at one time. While the cost per unit may be less than the capitalization threshold, the City may choose to capitalize these group purchases.

The City may also capitalize items that are normally used in sets or multiple units. For example, workstations may have component pieces costing less than \$5,000 per unit. However, when assembled, these component pieces function as a stand-alone working unit with a total value in excess of the capitalization threshold.

Computer equipment generally does not fall under the “multiple set” rule, because monitors and keyboards are easily and often relocated and used with different CPU’s.

III. Capital Asset Acquisition Cost

Capital assets should be recorded at their historical cost, which includes the vendor’s invoice plus the value of any trade-in, freight, professional fees, installation and site preparation costs, modifications or attachments necessary to make the asset usable for its intended purpose.

IV. Leases

Leases of equipment or other assets shall be capitalized if the lease agreement meets any one of the following criteria:

- A. The lease transfers ownership of the property to the lessee by the end of the lease term
- B. The lease contains a bargain purchase option
- C. The lease term is equal to 75% or more of the estimated economic life of the lease property
- D. The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90% of the fair value of the leased property

A lease that does not meet any of the above criteria shall be classified as an operating lease and recorded as an expense.

V. Donations

Donations and gifts to the City will be recorded at fair market value as of the date of contribution. Any ancillary costs necessary to install the asset will be included in the total value of the asset. If a capital asset donation is made to the City, Fiscal Services Department must be notified to ensure the proper recording of the asset.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

VI. Library Books

All library books must be capitalized, as there is no minimum dollar threshold. Library acquisitions are valued at cost. Freight charges and handling costs should be included as part of the capitalized cost of the books.

VII. Works of Art and Historical Treasures

Works of art and historical treasures are items or collections that are for public exhibition, education or research and may be classified as exhaustible or inexhaustible.

An exhaustible work of art or historical treasure is one whose useful life diminishes over time, and as such, these items will be depreciated over their estimated life. The depreciation period for these items will be determined on a case-by-case basis.

An inexhaustible item has an extraordinarily long estimated life that will not be appreciably diminished by display or use. These items must be recorded as a capital asset, but will not be depreciated.

VIII. Depreciation

Capital assets should be depreciated over their estimated useful lives and the City has set the range of lives for each capital asset class as follows:

- | | |
|---|-----------------------------------|
| • Buildings & improvements | 20 to 25 years |
| • Improvements other than buildings | 5 to 40 years |
| • Equipment | 3 to 10 years |
| • Works of Art and Historical Treasures | Determined on an individual basis |
| • Software | 3 years |

Land is considered to have an unlimited life and therefore is not depreciated.

Depreciation is calculated for capital assets using the straight-line method. Monthly depreciation is applied on the following basis:

- 100% during the month that the asset is installed
- 100% each of the remaining months that the asset remains active
- 0% the month that the asset is retired

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

IX. Purchasing Capital Assets

Since, by definition, capital assets cost more than \$3,000.00, they must be purchased via a purchase order, blanket purchase order or inverted purchase order. (Please refer to the Purchasing Policy for more detail.) Procurement cards cannot be used to purchase capital assets.

X. Improvements Versus Maintenance

Maintenance is considered to be an expenditure to repair or replace component parts or accessories, which does not extend the original, estimated useful life or significantly enhance the net value of a capital asset. Maintenance costs are non-capital in nature and must be expensed.

An improvement meets one of the following criteria:

- Significantly extends the service life of the original capital asset beyond its original estimated useful life.
- Increases the net value of the capital asset

Determinations must often be made on a case-by-case basis. In those instances, the Fiscal Services Department will determine if the expenditure qualifies as an improvement or maintenance. Improvements will be treated as capital assets and will be capitalized and depreciated using the same depreciation rates as the underlying asset over the remaining useful life of the original asset.

XI. Inventory

Individual departments are responsible for conducting physical inventories of their assets upon request of the Fiscal Services Department. Should the inventory reveal discrepancies, it is the respective Department's responsibility to investigate those differences and report all findings to Fiscal Services.

XII. Controlled Assets

Controlled assets are those items that do not meet the criteria for capitalization. They are defined as having a unit cost of at least \$1,000.00, but less than \$5,000.00. Additionally, they are expected to have a service life of at least one year. Controlled assets are not depreciated.

City of Bryan, Texas
Fiscal Year 2006

Financial Policies

These assets represent a substantial investment by the City and must be adequately maintained at the department level and appropriately monitored. As such, all Controlled Assets will be etched or tagged in a manner they can be tracked and differentiated from Capitalized Property. Computer equipment, including CPU's, monitors, and printers, is a good example of this type of property.

The following data elements must be recorded for all Controlled Assets:

- Responsible Department
- Location
- Description
- Acquisition Date
- Manufacturer, Model Number, Serial Number
- Purchase Price including shipping charges and any other applicable charges
- Tag Number

This information is to be provided to the Fiscal Services Department, who will then record it in the HTE database.



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GENERAL FUND OVERVIEW

Fund Description

The General Fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenue include local property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general administration, support services, development services, public works, public safety, and cultural and recreational services.

Fiscal Year 2006 Revenues

Revenues for the 2006 Fiscal Year are proposed to be \$42,805,580, an increase of \$2,051,217 (5%) from the FY2005 adopted figure of \$40,754,363. Although the maintenance and operations portion of the tax rate decreases from \$0.4485 to \$0.4415, property taxes will increase \$440,597 (4.15%) due to an increase in assessed property values of 6.76%. Sales tax revenue is proposed to increase \$1,460,000 (13.9%) from the FY2005 adopted budget. FY2005 realized sales tax revenues were \$1,000,000 (9.5%) above the adopted budget due to increased and sustained retail growth. The FY2006 adopted budget is a 4% increase over the realized FY2005 revenues; this increase is based on FY2005 performance as well as regular inflationary increases and modest retail growth. Other taxes, which include bingo and mixed beverage tax, are projected to increase 23.3%. While mixed beverage tax is projected to decrease from \$72,500 to \$65,000, bingo tax is expected to increase from \$67,000 to \$107,000. These FY2006 budgets are based on FY2005 performance.

Parks and Recreation fees are projected to decrease \$253,795 from the FY2005 adopted budget primarily due to under-performing revenues at the Municipal Golf Course. Realized revenues in FY2005, during the first year of the new golf course management agreement, were much less than anticipated; the FY2006 adopted revenue budget is on par with the FY2005 projected revenues.

Intergovernmental revenues will decrease \$350,166 due to a decrease of \$498,272 (72%) of federal and state grants in FY2006. Many on-going grant funded programs in the Police Department have either ended in the previous year or will end during the current year; some of the programs that involve personnel funding will be continuing solely at the City's expense. Also, many of the homeland security grants have come to a conclusion. This large decrease in grants is offset by an increase of \$148,106 in the reimbursement from the City of College Station for the operation of the College Station library branch. Since 1986, the City of Bryan has had an inter-local agreement with the City of College Station to operate library services for their city. The increase in reimbursement will offset increases in payroll costs and other operating expenses.

The Right Of Way (ROW) payments are budgeted to increase \$238,950 (3.8%) in FY2006; Payments In Lieu Of Taxes (PILOT) are budgeted to increase \$11,518 (1.13%). The combined total of ROW and PILOT are calculated as 7% of certain prior year operating revenues of each of the participating funds, which include the Water Fund, Wastewater Fund, Solid Waste Fund and BTU. Administrative reimbursements from those same funds are materially the same as the previous year; an increase of 3.5% will offset personnel cost increases incurred to provide the same level of service as the previous year. The administrative reimbursement funds the support services performed by the General Fund, including Human Resources, Information Technology, Accounting, Legal, Facilities, Fleet, and Purchasing. The transfer budget of \$168,855 is from the Solid Waste Fund to General Fund to compensate for the Police Department conducting animal control services; the Police Department took over this duty from the Brazos County Animal Shelter in January 2005 in order to provide a higher level of service to the citizens of Bryan.

Fiscal Year 2006 Expenditures

General Fund expenditures are proposed to be \$42,197,196 in Fiscal Year 2006, which is a \$1,320,668 (3.23%) increase over the FY2005 adopted budget. Expenditure increases are included in the personnel, supplies, maintenance and capital outlay categories.

Personnel costs of \$28,905,082 in FY2006 are expected to be \$1,670,258 (6.13%) higher than in FY2005. Figuring most prominently in the increase in personnel expenditures is approximately \$879 thousand for the continuation of the Career Progression Plan. In addition, market adjustments for some positions were made in order to be more competitive with like-sized Texas cities. Required step increases for the police and fire departments are also included. The Public Information Office will be able to expand the City's local programming and capabilities for Channel 16 with the addition of a videographer/graphic designer position.

Other significant personnel increases are in the Police Department; which added one new police officer position as well as converting one Lieutenant position to two patrol officer positions. With the return of one lieutenant from an inter-agency assignment and the retirement of a lieutenant, one position was left vacant. It was determined that the best use of these funds would be to convert this position into two new patrol officer positions. Police is also retaining their Crime Victim Coordinator; although this position has been grant funded for the past several years no grant funding was available for the current year. By retaining the Crime Victim Coordinator, the Police Department is fulfilling both state and accreditation requirements as well as ensuring continued high levels of service crime victims in the community. Other positions that are being retained in the Police Department include three School Resource Officers (SROs) which were grant funded for the past three years; funding ends during the current year. The grant agreement requires the City to retain those officers for one additional year after the end of the grant funding. Animal control was added as a Police function during FY2005 and will be maintained during FY2006; three animal control officers and one supervisor position will be retained in FY2006. Police has also increased their overtime budget for

a new quality of life project, the Neighborhood Nuisance Program, which will target noise and other nuisance code violations during peak call times.

Other positions, a Transportation Planner in the Planning Division, and Parks & Recreation Special Events Supervisor, added during the 2005 fiscal year are also being retained.

The Supplies category budget for FY2006 is \$1,327,860; this is a \$91,713 (7.42%) increase over the FY2005 budget of \$1,236,147. A portion of the increase is due to projected fuel cost increases for the operation of the City's fleet. Additional increases approved by the City Council include the installation of automatic external defibrillator (AED) units in some of the City of Bryan buildings and some Police patrol vehicles.

Maintenance costs throughout the General Fund remain fairly stable with additional costs stemming from new programs. Total Maintenance costs for FY2006 are \$2,176,828; this is an \$87,818 (4.20%) increase over the FY2005 budget. Parks and Recreation is re-implementing the resurfacing program for tennis and basketball courts; by using a four year rotational basis, all courts will be kept in safe and operational condition. Since the City has implemented new software programs over the past year, Information Technology will sustain several operational increases for maintenance agreements during FY2006. These projects include an automated timekeeping system, Computer Aided Dispatch /Records Management System (CAD/RMS), Voice Over Internet Protocol (VOIP) phone system, and mobile data systems.

The Other Services and Charges category remains fairly stable with a FY2006 budget of \$7,511,604, a decrease of \$150,442 (1.96%) from FY2005 adopted budget. The Neighborhood Grant program funding of \$55,000 was transferred from the Council Services budget to the Neighborhood/Youth Services budget. In addition, \$50,000 earmarked for City signage was transferred from the Council Services budget to Parks and Recreation. Parks and Recreation budget increased due to budgeting the full year of operational costs associated with the expanded Henderson Park facility, in comparison to only four months of operation in FY2005.

Capital outlay for FY2006 also remains on par with the FY2005 adopted budget by only increasing \$35 thousand in FY2006 to \$1,020,470 (3.55%). Among the larger capital items budgeted for FY2006 are a new maintenance building for the Municipal Golf Course (\$230,000), renovation of the Municipal Office Building HVAC (\$350,000), and library books (\$149,470). Facilities Services budget decreased by \$597,887 as funds previously budgeted for construction of a Visitors Center were eliminated because the project cost significantly exceeds initial projections.

Payments to Other Agencies and Transfers are \$7,511,604, a decrease of \$413,719 from the FY2005 budget. Most significant among the decrease is the elimination of the Downtown Improvement Program in the amount of \$300,000; these funds will instead be used to fund the debt service payment for capital improvements to the Downtown area.

Fund Balance

The General Fund balance is expected to increase by \$608,384 from the projected beginning balance on October 1, 2005 of \$15,448,763 to \$16,057,147.

Of approximately \$7.4 million in reservations and designations, \$5.3 million is designated for capital improvements. Incorporating the remaining reservations, the proposed unrestricted fund balance will be \$8,657,147 at the end of Fiscal Year 2006. The projected unrestricted fund balance is the equivalent of 74 days of expenditures and is \$1,720,622 more than the Council established threshold of sixty days of operating funds, which equates to \$6,936,525.



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City of Bryan, Texas
General Fund
Summary of Revenues and Expenditures
Fiscal Year 2006

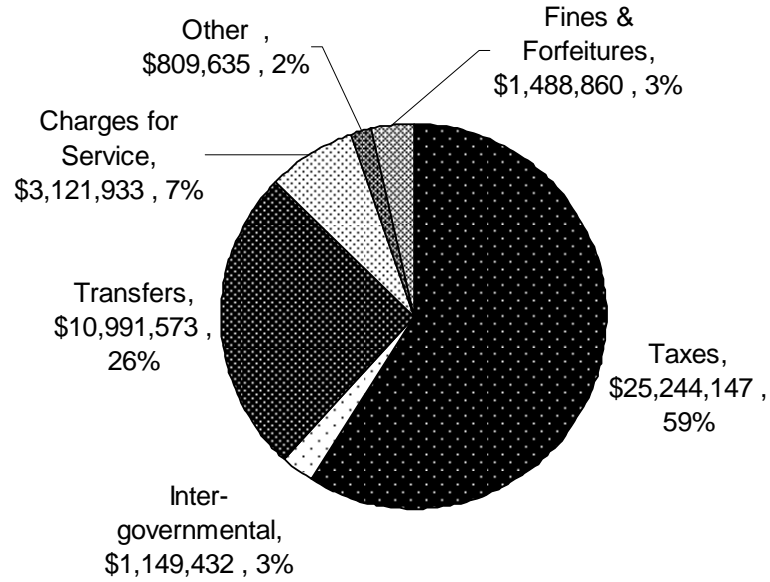
	FY04 Actual	FY05 Adopted	FY05 Projected	FY06 Adopted	Change from Adopted FY2005	Percent Change From Adopted FY2005
Current Tax Collections	\$ 9,803,178	\$ 10,616,682	\$ 10,616,682	\$ 11,057,279	\$ 440,597	4.15%
Del. Tax Collections	172,242	189,370	175,000	171,060	(18,310)	-9.60%
Penalty and Interest	185,040	200,000	180,000	175,800	(24,200)	-12.10%
Sales Tax	10,778,912	10,500,000	11,500,000	11,960,000	1,460,000	13.90%
Franchise taxes	1,702,318	1,598,107	1,713,007	1,708,008	109,901	6.88%
Other Taxes	151,936	139,500	172,000	172,000	32,500	23.30%
Total Taxes	22,793,626	23,243,659	24,356,689	25,244,147	2,000,488	8.61%
Charges for Services:						
Police Services	512,904	571,546	551,454	570,138	(1,408)	-0.25%
Vital Statistics	101,999	45,000	101,000	56,400	11,400	25.33%
Ambulance Fees	849,754	740,000	740,000	740,000	-	0.00%
Library Services	93,825	74,000	74,000	75,000	1,000	1.35%
Parks and Recreation fees	413,186	1,427,110	1,294,195	1,173,315	(253,795)	-17.78%
Planning fees	35,259	30,300	30,000	30,000	(300)	-0.99%
Inspection and permit fees	461,735	484,100	474,200	477,080	(7,020)	-1.45%
Total Charges for Services	2,468,662	3,372,056	3,264,849	3,121,933	(250,123)	-7.42%
Intergovernmental:						
Grants	764,675	690,430	381,172	192,158	(498,272)	72.17%
County EMS Response	150,000	150,000	150,000	150,000	-	0.00%
College Station Library	650,317	659,168	659,168	807,274	148,106	22.47%
Total Intergovernmental	1,564,992	1,499,598	1,190,340	1,149,432	(350,166)	-23.35%
Municipal Court Fines	1,438,665	1,567,550	1,481,644	1,488,860	(78,690)	-5.02%
Miscellaneous:						
Interest	381,279	300,000	400,000	550,000	250,000	83.33%
Miscellaneous Revenues	195,413	177,860	193,891	259,635	81,775	45.98%
Total Miscellaneous	576,692	477,860	593,891	809,635	331,775	69.43%
Other Sources:						
ROW Utilities	6,200,526	6,359,479	6,359,479	6,598,429	238,950	3.76%
Payment in Lieu of Taxes	1,295,603	1,018,161	1,018,161	1,029,679	11,518	1.13%
Transfers	-	-	207,613	168,855	168,855	
Reimbursements	3,479,000	3,216,000	3,216,000	3,194,610	(21,390)	-0.67%
Sale of General Fixed Assets	1,676	-	270,000	-	-	
Total Other Sources	10,976,805	10,593,640	11,071,253	10,991,573	397,933	3.76%
Total Revenues	\$ 39,819,442	\$ 40,754,363	\$ 41,958,666	\$ 42,805,580	\$ 2,051,217	5.03%

City of Bryan, Texas
General Fund
Summary of Revenues and Expenditures
Fiscal Year 2006

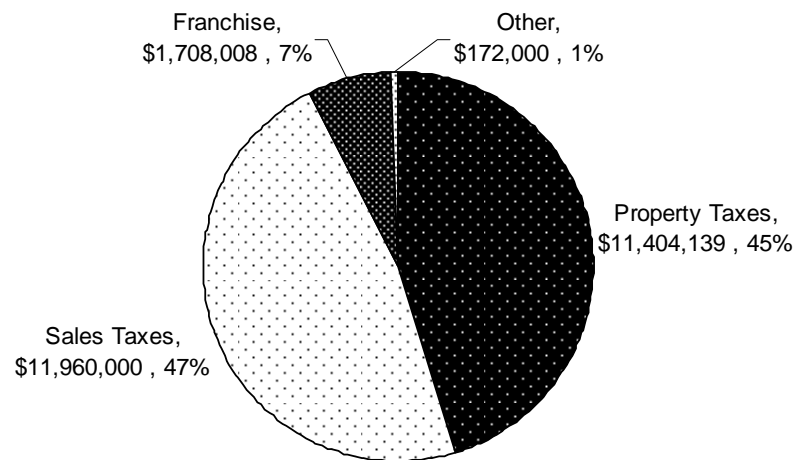
	FY04 Actual	FY05 Adopted	FY05 Projected	FY06 Adopted	Change from Adopted FY2005	Percent Change From Adopted FY2005
<u>Expenditures</u>						
General Administration:						
Executive	\$ 640,493	\$ 759,846	\$ 719,091	\$ 800,959	\$ 41,113	5.41%
Internal Audit	-	103,200	86,525	104,570	1,370	1.33%
City Secretary	343,696	378,341	408,039	449,335	70,994	18.76%
City Council Services	280,216	403,913	379,286	264,821	(139,092)	-34.44%
Legal	341,674	453,527	415,859	490,495	36,968	8.15%
Public Information	244,724	242,818	270,299	290,922	48,104	19.81%
Neighborhood/Youth Svcs.	101,698	106,523	104,868	166,735	60,212	56.52%
Municipal Court	879,809	1,007,934	920,684	1,009,135	1,201	0.12%
Transfers/Pmts to Other Agencies	2,591,385	1,667,921	1,691,134	1,254,202	(413,719)	-24.80%
Total General Administration	5,423,695	5,124,023	4,995,785	4,831,174	(292,849)	-5.72%
Support Services:						
Information Technology	1,344,047	1,674,378	2,031,370	1,689,719	15,341	0.92%
Human Resources	486,206	524,205	526,098	560,431	36,226	6.91%
Finance and Accounting	767,537	947,296	1,229,450	1,016,151	68,855	7.27%
Purchasing	372,448	412,248	411,843	385,273	(26,975)	-6.54%
Facility Services	2,390,766	2,835,502	4,039,943	2,237,615	(597,887)	-21.09%
Fleet Services	-	580,626	550,250	628,162	47,536	8.19%
Total Support Services	5,361,004	6,974,255	8,788,954	6,517,351	(456,904)	-6.55%
Development Services						
Economic Development	121,936	-	6,582	-	-	
Special Projects	122,597	127,236	125,981	128,645	1,409	1.11%
Engineering	953,077	1,103,269	1,124,013	1,146,613	43,344	3.93%
Planning	493,163	559,606	643,011	540,444	(19,162)	-3.42%
Building Services	497,081	551,690	586,316	575,757	24,067	4.36%
Total Development Services	2,187,854	2,341,801	2,485,903	2,391,459	49,658	2.12%
Public Works:						
Transportation	2,399,754	3,106,806	3,233,245	3,137,821	31,015	1.00%
Total Public Works	2,399,754	3,106,806	3,233,245	3,137,821	31,015	1.00%
Public Safety:						
Police	10,684,975	10,857,152	11,101,758	11,499,169	642,017	5.91%
Fire	7,311,700	7,054,980	7,527,344	7,339,227	284,247	4.03%
Total Public Safety	17,996,675	17,912,132	18,629,102	18,838,396	926,264	5.17%
Cultural and Recreational						
Parks and Recreation	2,338,535	3,432,446	3,742,474	4,442,441	1,009,995	29.42%
Bryan Public Library	1,231,853	1,251,038	1,336,715	1,279,815	28,777	2.30%
College Station Library	722,160	734,027	776,573	758,739	24,712	3.37%
Total Culture and Recreation	4,292,548	5,417,511	5,855,762	6,480,995	1,063,484	19.63%
Total Expenditures	37,661,530	40,876,528	43,988,751	42,197,196	1,320,668	3.23%
Net	2,157,912	(122,165)	(2,030,085)	608,384	730,549	

**City of Bryan, Texas
Fiscal Year 2006**

**General Fund
Sources of Funds
\$42,805,580**

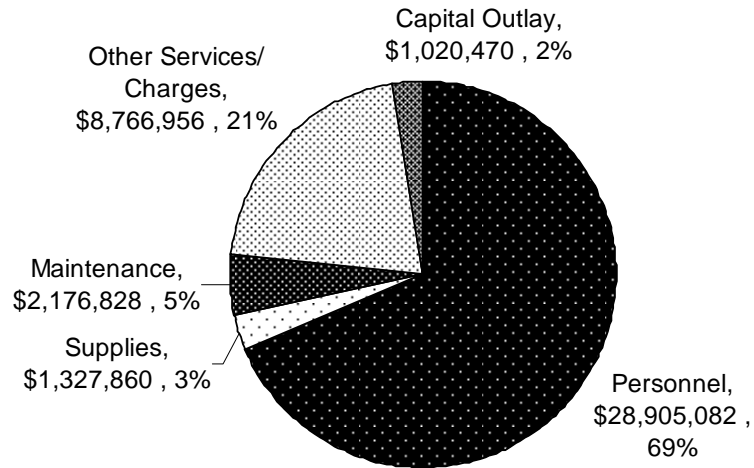


**Tax Revenue by Source
\$25,244,147**

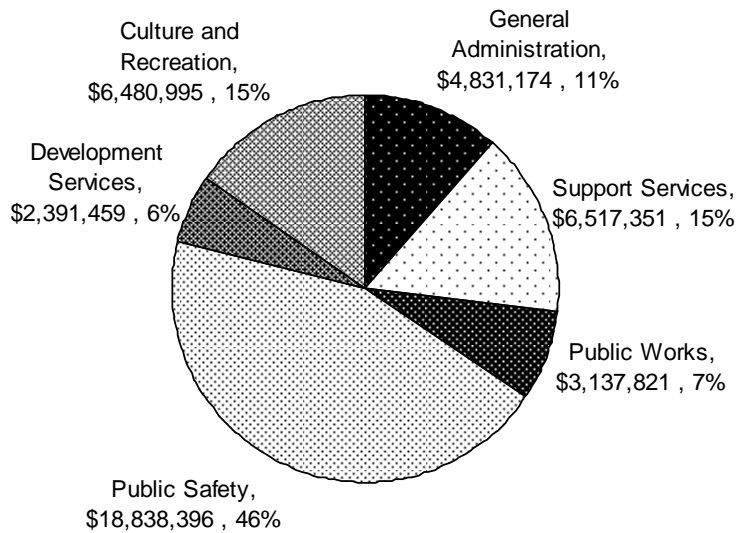


**City of Bryan, Texas
Fiscal Year 2006**

**General Fund
Expenditures by Category
\$42,197,196**



**Expenditures by Function
\$42,197,196**



Mission Statement

To provide support to the City Council and provide direction to staff based upon City Council policy. Executive Services is responsible for the management of all city operations while ensuring activities are done legally and expenditures are made with fiduciary responsibility.

Strategic Initiatives

1. Council policy direction is effectively and accurately communicated to staff.
2. An environment is created where diversity is valued and ethical, moral, and legal conduct is fostered within the organization.
3. Citizens are involved in community-wide decision making processes.
4. Citizen needs and issues are addressed in a responsive, equitable, and courteous manner.
5. The City Council is well-informed for their decision-making responsibilities.
6. Staff are treated fairly, with respect, and are provided with a safe working environment.
7. Public funds and assets are managed in a fiscally responsible manner.
8. Staff maintains a consistently high quality of work and is encouraged to develop and improve performance.
9. Future needs of the organization and/or community are identified and planned for strategically.

Fiscal Year 2005 Accomplishments

1. Successful integration of a management firm for Bryan Municipal Golf Course.
2. Successful completion of 2005 Bryan Leadership Academy.
3. Continued development of new Street Maintenance Program and completion of annual comprehensive inventory of all City streets.
4. Modified Capital Improvement Plans (CIP) encompassing all infrastructure.
5. Assisted with development efforts, including the Tejas Center and HEB.
6. Assisted with public meetings to obtain community input.
7. Successful recruitment of an Internal Auditor.
8. Changed reporting structure of Water Services and Environmental Services to provide additional resources in the Water Services Department.
9. Reorganized personnel in Development Services to continue customer service excellence.
10. Established a position to assist with special events and publicity in Parks & Recreation Department.
11. Established a position to assist with the transportation planning for the City.
12. Continued park improvements, including the new Henderson Park and enhancements at Sue Haswell Park.
13. Operated the Bryan Barracudas Swim Team within the Parks & Recreation Department.
14. Revised organizational structure of Parks & Recreation Department to better reflect the department's responsibilities.
15. Presented to City Council rate and management analyses for Water, Wastewater, and Solid Waste.
16. Presented a revised water and wastewater rate structure plan to the City Council.
17. Expanded the New Council Member Orientation.
18. Successful completion of Citizen Survey.
19. Completed re-design of Visitors Center.

Fiscal Year 2006 Goals and Objectives

1. 100% compliance with State and local laws.
2. Citizens have opportunities to voice opinions through public hearings and meetings, surveys, etc.
3. Maintain fund reserve of at least 60 days of operating expenditures/expenses.
4. Provide comprehensive CIP information to City Council on a regular basis.
5. Conduct at least one Management Team Retreat to further enhance communication within the organization.
6. Provide weekly reports to the City Council.
7. Implement the Council's utility rate structure plan and provide a recommendation regarding automated meter reading (AMR).
8. Bring resolution to Visitors Center project.
9. Continue to assist with economic development initiatives.

General Fund**Executive Services**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 415,921	\$ 449,770	\$ 449,770	\$ 508,243
Supplies	18,109	28,210	22,900	22,900
Maintenance	-	-	-	-
Other Service Charges	206,463	281,866	246,421	269,816
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 640,493</u>	<u>\$ 759,846</u>	<u>\$ 719,091</u>	<u>\$ 800,959</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
City Manager	1	1	1
Deputy City Manager	1	1	1
Assitant City Manager	-	-	1
Director of Management Operations	1	1	-
Clerical Support	2	2	2
Total Staffing	<u>5</u>	<u>5</u>	<u>5</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
No. of meetings with City of College Station/Brazos County	12	12	12
No. of meetings with BISD	12	12	12
No. of meetings with Chamber of Commerce/Research Valley Partnership	24	24	24
Number of Community Meetings	4	4	4
Number of City Council Meetings	60	60	60
No. of weekly City Manager's Reports to Council	52	52	52
No. of Council Retreats	2	4	6
No. of updates to City Council on CIP Progress	10	35	60
No. of Management Team Retreats	1	2	2
Number of days operating expenses in General Fund reserve	84	75	75
Council Candidate Orientation	Yes	Yes	Yes
New Council Member Orientation	Yes	Yes	Yes

Mission Statement

To promote the efficient and effective provision of services and use of resources of the City of Bryan.

Strategic Initiatives

1. Ensure effectiveness of controls and accuracy of financial records by performing independent, objective compliance audits.
2. Promote efficient City operations through implementation of a comprehensive program of fraud and waste prevention.

Fiscal Year 2005 Accomplishments

1. Began a physical audit of property, plant, and equipment and reconciliation to property records.
2. Performed a city-wide risk assessment.
3. Performed audits based on the risk assignment.

Fiscal Year 2006 Goals and Objectives

1. Perform annual risk assessment based on city budget and management input.
2. Review and assess levels and adequacy of internal controls.

General Fund**Internal Audit**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	*	\$ 87,050	\$ 74,312	\$ 95,537
Supplies	*	4,150	5,503	520
Maintenance	*	-	-	500
Other Service Charges	*	12,000	6,710	8,013
Capital Outlay	*	-	-	-
Total Expenses	<u>\$ -</u>	<u>\$ 103,200</u>	<u>\$ 86,525</u>	<u>\$ 104,570</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Internal Auditor	*	1	1
Total Staffing	<u></u>	<u>1</u>	<u>1</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Develop and begin implementation of physical inventory	*	1	1
Percent of internal audit requests completed on time	*	100%	100%

* Division established in FY2005

Mission Statement

To support, facilitate and strengthen the City of Bryan governmental process by:

1. Assisting the City Council in fulfilling its duties and responsibilities.
2. Improving public access to municipal records and other information.
3. Enhancing the public participation in municipal government processes.
4. Safeguarding and enriching the municipal election and records management processes.
5. Providing continuity for Bryan city government by recording its legislative actions, both contemporary and archival, and serving as historian for the City of Bryan.
6. Serving as the local registrar for Bryan residents by proper recordation and filing of birth and death records.

Strategic Initiatives

1. Provide efficient records management.
2. Provide excellent Vital Statistics services.
3. Administer a successful election.
4. Provide timely, efficient responses to open records requests.
5. Provide prompt processing of official documents.
6. Provide prompt preparation of Council agendas and packets.

Fiscal Year 2005 Accomplishments

1. Conducted successful elections, including BISD special bond election.
2. Served as staff support for Charter Review Advisory Committee.
3. Oversaw recodification process of Bryan Code of Ordinances.
4. Winner of Five-Star Award from Bureau of Vital Statistics for excellence in vital statistics reporting.
5. Continued preservation of City's historical records and further implementation of imaging system, including in Vital Statistics.
6. Completion of Police Department records management project to assist with accreditation process.
7. Expansion of City's Neighborhood Association Partnership Program.
8. Publication of award-winning electronic employee newsletter, *Bravo Bryan!*
9. Expanded repository of public records.

Fiscal Year 2006 Goals and Objectives

1. Implement Youth Neighborhood Association Partnership Program.
2. Implement Neighborhood NICE Program.
3. Win Five Star Award from the Bureau of Vital Statistics.
4. Continue implementation of imaging system in City and further expansion of web link repository.
5. Expansion of Channel 16 programming.
6. Begin research/selection process for conversion to new municipal court software.
7. Assist with design phase of new justice center facility.
8. Serve as staff liaison for Charter review process and conduct Charter amendment election.
9. Complete Bryan Code of Ordinances recodification.

General Fund**City Secretary**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 262,026	\$ 279,583	\$ 279,583	\$ 310,738
Supplies	18,826	15,444	17,083	15,444
Maintenance	445	-	-	-
Other Service Charges	62,399	83,314	106,373	123,153
Capital Outlay	-	-	5,000	-
Total Expenses	<u>\$ 343,696</u>	<u>\$ 378,341</u>	<u>\$ 408,039</u>	<u>\$ 449,335</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
City Secretary	1	1	1
Administrative Assistant	1	1	1
Council Services Assistant	-	1	1
Records Management Technician	1	1	1
Vital Statistics Technician	1	1	1
Citizen Information/Service Clerk	1	1	1
Total Staffing	<u>5</u>	<u>6</u>	<u>6</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Number of records converted to electronic format	120,053	250,000	250,000
Number of birth records reported to the State	2,428	2,750	2,750
Number of death records reported to the State	728	800	800
Successful elections	1	2	2
Number of paper copies provided for open records requests	4,126	6,000	7,000
Number of official documents processed for Council meetings	322	500	500
Number of timely agendas and minutes prepared	50	60	60

Mission Statement

The City of Bryan is committed to providing financially efficient municipal services to improve the quality of life and develop a community where all citizens are proud to live.

Strategic Initiatives

1. Provide support and direction to staff.
2. To review and approve policies.
3. Promote council activity in the community.
4. Ensure strategic initiatives encompass Council vision for future.
5. Ensure public input is actively sought.

Fiscal Year 2005 Accomplishments

1. Significant accomplishments in implementation of Council's strategic initiatives.
2. Hosted volunteer reception.
3. Conducted "mini retreats" to address Council's policy direction and initiatives.
4. Held Council retreats to address comprehensive goals and objectives for the City.
5. Significant development in City of Bryan.
6. Conducted single member district meetings.

Fiscal Year 2006 Goals and Objectives

1. Continue progress concerning Council's strategic initiatives.
2. Provide policy direction to staff.
3. Continue to facilitate a development environment conducive to progressive development in the City of Bryan.
4. Conduct single member district meetings.
5. Host volunteer reception.
6. Staff will provide administrative support to Council.
7. Staff will handle daily requests and correspondence not requiring the City Council's personal attention.
8. Staff will provide liaison support to the City Council, citizens, community leaders and city staff.

General Fund**Council Services**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ -	\$ -	\$ -	\$ 908
Supplies	13,128	10,500	12,183	35,500
Maintenance	-	-	-	-
Other Service Charges	267,088	378,413	352,103	228,413
Capital Outlay	-	15,000	15,000	-
Total Expenses	<u>\$ 280,216</u>	<u>\$ 403,913</u>	<u>\$ 379,286</u>	<u>\$ 264,821</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Staff Support Provided by City Secretary Department			
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Number of Council phone calls received	5,500	5,275	5,500
Number of Council correspondences processed	4,400	4,000	4,700
Number of Council meetings (regular, workshop, special)	50	60	60
Number of Council special receptions/events	2	2	2
Number of Council district meetings	4	5	5

Mission Statement

To provide high quality legal services to assist the City of Bryan in achieving its lawful objectives.

Strategic Initiatives

1. Effective communication with elected and appointed officials, staff and the public.
2. Legal advice is accurate, timely and meets client needs.
3. Contracts prepared by third-parties and reviewed by Legal Services are valid and enforceable.
4. City ordinances and agenda items are thoroughly and promptly reviewed.
5. Qualified legal staff are recruited and retained.

Fiscal Year 2005 Accomplishments

1. Reduced expenditures for personnel by retaining contract prosecutor.
2. Saved Self Insurance Fund outside counsel expenses by defending the City with in-house staff.

Fiscal Year 2006 Goals and Objectives

1. No complaints from internal clients regarding legal staff communications.
2. Majority of Council inquiries are responded to within the same business day.
3. Legal advice and services are provided on or before the agreed upon delivery date.
4. At least 75% of clients surveyed will rate advice and services provided by Legal Services as good or excellent.
5. When challenged, City contracts will be declared valid and enforceable.
6. Disputes regarding interpretations of contracts drafted by Legal Services do not arise.
7. Ordinances and agenda items are reviewed and forwarded within required deadline.

General Fund**Legal Services**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 260,592	\$ 369,394	\$ 320,846	\$ 398,217
Supplies	5,157	3,480	3,600	3,480
Maintenance	325	-	-	-
Other Service Charges	75,600	80,653	91,413	88,798
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 341,674</u>	<u>\$ 453,527</u>	<u>\$ 415,859</u>	<u>\$ 490,495</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
City Attorney	1	1	1
Senior Assistant City Attorney	-	-	1
Assistant City Attorney	2	2	1
Legal Assistant	2	2	2
Total Staffing	<u>5</u>	<u>5</u>	<u>5</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Percent of customers rated service as good or excellent	90%	95%	90%
Median response time to Council requests (days)	0.5	0.5	0.5
Percent of tasks meeting agreed deadlines	85%	85%	80%
Number of City contracts ruled invalid or unenforceable	0	0	0
Number of disputes over interpretation of City-written contracts	0	0	0
Number of agenda items not reviewed by deadline	0	0	0

Mission Statement

To provide the citizens of Bryan and local media timely information, whether educational or emergency in nature.

Strategic Initiatives

1. Prompt response to the needs of citizens, visitors and local media.
2. Proactively provide positive information about Bryan.
3. Provide residents, visitors and media with multiple methods of accessing information about Bryan.

Fiscal Year 2005 Accomplishments

1. Officially launched city's new brand: The Good Life, Texas Style. Phased in implementation of new brand through uniforms, vehicle decals, business cards, letterhead, etc. Also prolonged excitement and exposure of new brand through wide distribution of antenna balls and vehicle stickers in conjunction with prize giveaways.
2. Boosted *Get Connected* subscriber base to more than 550 while incorporating Bryan ISD content.
3. Released third *Living & Learning* newsletter with Bryan ISD with new design and layout, plus increased distribution.
4. Created and distributed FY04 Annual Financial Report.
5. Coordinated and presented 2004 Mayor's Downtown Impact Award.
6. Promoted city information via weekly appearances at nine radio stations (including a Hispanic station) and monthly appearances in two Spanish-language magazines. Also maintained excellent relationships with local media members.
7. Continued to enhance Web content through added features of the FY04 Annual Report, *Living & Learning*, the latest Resident Attitudinal Survey, and other helpful documents and databases.
8. Supervised Media Specialist Office redesign of *Bryan: An Inside Look* program for Channel 16, as well as production of new opening/closing segments for city council broadcasts.
9. Through a special assessment via Cox Communications, Media Specialist Office procured numerous tools to improve the broadcast quality and content of Channel 16.
10. Began broadcasting Planning & Zoning meetings on Channel 16.
11. Media Specialist Office designed numerous publication covers, such as the CAFR, Annual Budget and Bryan Leadership Academy packet.
12. Assisted with promoting the grand opening of Traditions Golf Club.
13. Helped coordinate a welcome-home event for the Bryan-based 420th Engineer Brigade.
14. Continued to produce the high-quality *Bravo! Bryan* employee newsletter.
15. Redesigned and replaced the seven-year-old Duratran advertisement at Easterwood Airport.
16. Helped coordinate and promote the Holiday Magic event; this year had the highest attendance to date.
17. Coordinated numerous presentations and proclamations to salute members and programs of the community.
18. Won TAMU Award from Texas Association of Municipal Information Officers for promotional video related to city's brand launch.
19. Won two Savvy Awards and two Silver Circle Awards from City-County Communications & Marketing Association (3CMA) for excellence in video production, municipal branding and annual financial report.

Fiscal Year 2006 Goals and Objectives

1. Further implementation of the City of Bryan's new brand.
2. Further plans to consolidate city and school district Channel 16 production operations.
3. Increase the amount of local programming on Channel 16.
4. Increase Get Connected e-mail subscriber base.
5. Enhance quality and variety of city publications.
6. Successful promotion of Mayor's Downtown Impact Award and Brazos Boot Award.
7. Overhaul appearance and implement content management system of the City of Bryan Web site.
8. Find new ways to promote the positive aspects of Bryan.
9. With the Bryan ISD, implement a program to provide accurate, positive news and information to local realtors, thereby chipping away at the misinformation provided to new/prospective residents.
10. Implement communications policies to help staff deal with media in a consistent fashion throughout the City.

General Fund

Public Information Office

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 132,498	\$ 138,601	\$ 138,601	\$ 200,785
Supplies	25,271	19,625	19,950	19,625
Maintenance	7,623	-	1,500	-
Other Service Charges	44,218	64,592	62,992	50,512
Capital Outlay	35,114	20,000	47,256	20,000
Total Expenses	<u>\$ 244,724</u>	<u>\$ 242,818</u>	<u>\$ 270,299</u>	<u>\$ 290,922</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Public Information Officer	1	1	1
Media Specialist	1	1	1
Videographer/Graphic Designer	-	-	1
Total Staffing	<u>2</u>	<u>2</u>	<u>3</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Number of press releases written and distributed	145	76	80
Average # hours/day total City programs on Ch. 16	6	6	8
Instances of emergency info posted on web or Ch. 16	3	2	3
Media rating of info received in timely manner	95%	N/A	95%
Number of commercials produced	8	6	8
Number of e-mails sent to Get Connected subscribers	205	252	260

Mission Statement

Youth Services: Seeks to contribute to the healthy and pro-social development of all youth in the City of Bryan by assuring they have opportunities, with their families and through public and private community institutions and agencies, to engage in programs which will provide positive experiences and outcomes in a safe environment.

Neighborhood Services: Seeks to improve the quality of life in the City of Bryan by promoting and facilitating citizen communication, participation and involvement in local governance through the organization and registration of neighborhood and/or homeowner associations with the City of Bryan's Neighborhood Association Partnership Program (NAPP).

Strategic Initiatives

1. Establish partnerships with youth serving organizations in the City of Bryan to support youth programs, and provide technical assistance to other youth serving agencies.
2. Community presentations about youth development needs and recognize youth in Bryan for positive achievements.
3. Establish the Youth Neighborhood Association Partnership Program (YNAPP) to encourage youth service involvement in neighborhood organizations.
4. Support the organization and registration of neighborhood associations with the City of Bryan. Support registered neighborhood associations applying for and receiving matching grants for neighborhood improvement projects.

Fiscal Year 2005 Accomplishments

1. Selected by the National League of Cities (NLC) as one of six cities in the country to participate in technical assistance project on "Cities Supporting Parents of Young Children."
2. Bryan and Brazos County became a "Community of Promise" in the America's Promise program under the collaborative partnership of Project Unity.
3. Participated in the United Way's Youth Cabinet, the Chamber of Commerce's Jr. Leadership Brazos program, Keep Brazos Beautiful's Youth Service Day and Scouting programs.
4. Registered thirty neighborhood/homeowners association in the City of Bryan. These were also added to the City's GIS mapping system with contact information.
5. Participated in a seminar with the City of College Station for both Cities' neighborhood programs in order to promote mosquito abatement program.
6. Partnership with Bryan Independent School District (BISD) for school administrators to attend neighborhood meetings.
7. Established the Neighborhoods Involved in Community Enhancement (NICE) program.

Fiscal Year 2006 Goals and Objectives

1. For the City of Bryan and Brazos County to meet their goals for the "Community of Promise" designation.
2. Expand the Government Class Lecture series to include student tours of key interest points in the City.
3. Continuing supporting the Youth Neighborhood Association Partnership Program which will include funding to support youth service projects to the registered neighborhood associations.
4. Continue supporting youth serving organizations, such as Scouting, Bryan High Service-Learning, HOSTS.
5. Recognize the achievements and accomplishments of youth from our community to the Bryan City Council.
6. Have approximately 36 registered neighborhood/homeowner associations.
7. Host at least two joint neighborhood events with the City of College Station's Neighborhood Services office.
8. Host neighborhood forums at the Municipal Office Building, in council districts, and city-wide.
9. Establish the Mayor's Neighborhood Impact Award to recognize the neighborhood organization or individual who has made the greatest contribution to his neighborhood or the city as a whole through their efforts.
10. Have a total of 12 registered associations receive matching grant awards for neighborhood improvement.
11. Facilitate the City's participation in the Junior Achievement program in BISD 3rd grade classrooms.
12. Facilitate hosting a Family-Friendly Workplace "Kickoff Event" at the Texas A&M University Presidential Conference Center with TAMU as part the NLC "Cities Supporting Parents of Young Children."
13. Participation in the "Born Learning" national campaign promoted by United Way "Success by 6" initiative.

General Fund**Neighborhood Youth Services**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 77,003	\$ 78,871	\$ 78,871	\$ 89,730
Supplies	2,426	2,125	1,725	2,125
Maintenance	-	-	-	-
Other Service Charges	22,269	25,527	24,272	74,880
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 101,698</u>	<u>\$ 106,523</u>	<u>\$ 104,868</u>	<u>\$ 166,735</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Neighborhood Youth Services Manager	1	1	1
Total Staffing	<u>1</u>	<u>1</u>	<u>1</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Youth receiving new adult mentors	80	100	100
BISD students involved in internships and job shadowing	60	75	75
Youth participating in entrepreneur training	45	50	50
New units for Boy Scouts and Girl Scouts	4%	5%	5%
Presentations to community groups	35	35	35
Neighborhood Associations registered	30	36	36
Neighborhood Associations utilizing matching grant funds	6	10	10
Neighborhood Associations utilizing YNAPP matching grant	2	8	8
Neighborhood Associations utilizing NICE grant program		4	4
Neighborhood Associations participating in Shed Program		2	2
No. of NLC Technical Assistance Project (Early Care and Education Programs)		4	4
No. Community of Promise Initiatives		6	6
No. of 3rd Grade Junior Achievement Classes City employees participated in		50	50

Mission Statement

To serve the public in a fair, efficient and accountable manner while contributing to the quality of life in our community by impartially administering justice.

Strategic Initiatives

1. Provide efficient processing of citations filed with the court by various agencies.
2. Provide efficient case flow management to ensure that every litigant receives procedural due process and equal protection.
3. Provide prompt processing of the court's writs and warrants.
4. Continue looking at means by which information technology can improve court operations and the quality of justice.

Fiscal Year 2005 Accomplishments

1. Planned and successfully executed a warrant round up.
2. Successful participation in the planning and design of the new Justice Center.
3. Successful implementation of the imaging system for disposed cases.
4. Continued training and cross training of court staff ensuring ethical teamwork, trust and credibility by the public.
5. Completed a physical inventory of the court's assets.

Fiscal Year 2006 Goals and Objectives

1. Continue participating in the planning and design of the new Justice Center.
2. Level III certification of at least one staff member.
3. Continue staff training and cross training to ensure trust and credibility by the public.
4. Purchase, install and implement e-check payment module (Tele-Works) for citation payment on-line and by telephone.
5. Begin research and possible selection of hand held ticket writers in partnership with Bryan Police Department.

General Fund**Municipal Court**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 556,905	\$ 611,699	\$ 553,699	\$ 615,000
Supplies	27,543	40,695	42,214	38,063
Maintenance	1,742	3,200	2,664	3,200
Other Service Charges	293,619	352,340	297,291	352,872
Capital Outlay	-	-	24,816	-
Total Expenses	<u>\$ 879,809</u>	<u>\$ 1,007,934</u>	<u>\$ 920,684</u>	<u>\$ 1,009,135</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Municipal Court Manager	1	1	1
City Marshal/Bailiff	3	3	3
Deputy Court Clerk	7	7	7
Municipal Court Administrative Assistant	1	1	1
Warrant Technician	1	1	1
Community Services Coordinator	1	1	1
Total Staffing	<u>14</u>	<u>14</u>	<u>14</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Percent of warrant service targets achieved	100%	100%	100%
Number of warrants served	5,122	5,000	5,000
Revenue collected on outstanding warrants	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Average number of days to process citations	3	3	3
Number of cases filed	15,193	15,000	15,000
Number of community service cases	853	700	700
Number of warrants issued	5,564	5,000	5,000



CITY OF BRYAN
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General Fund**Payments to Outside Agencies**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Other Service Charges	815,140	1,261,977	1,292,883	699,797
Capital Outlay	-	-	-	-
Debt Service	97,225	94,435	118,341	211,175
Transfers	1,679,020	311,509	279,910	343,230
Total Expenses	<u>\$ 2,591,385</u>	<u>\$ 1,667,921</u>	<u>\$ 1,691,134</u>	<u>\$ 1,254,202</u>

Authorized Contributions

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Contributions:				
Research Valley Partnership (RVP)	\$ 243,287	\$ 243,287	\$ 243,287	\$ 243,287
RVP Marketing Funds	50,000	50,000	50,000	50,000
Downtown Bryan Economic Development Association	50,000	50,000	50,000	50,000
Brazos County Health Department	10,000	10,000	10,000	10,000
Downtown Improvement Program	245,598	300,000	418,990	-
Twin Cities Endowment	25,320	25,320	18,990	-
Easterwood Fire Support	-	53,045	-	-
BISD Channel 16 Funding	-	10,000	-	-
BVCNet	13,000	13,000	13,000	13,000
Cable Franchise Negotiations	22,612	-	-	-
Entryway signage	-	50,000	-	-
Tejas Center Sales Tax Rebate	-	-	-	50,000
CDBG Corrective Measures	-	-	23,966	-
Miscellaneous Charges				
County Appraisal District	155,322	170,000	163,689	173,510
BBC Economic Development	-	123,269	110,000	110,000
Debt Service				
HUD 108 Loan Debt Payments	97,225	94,435	118,341	211,175
Transfers				
Transfers-LaSalle Hotel Support	679,020	205,565	-	88,825
Transfer to Debt Service Fund	1,000,000	270,000	105,944	254,405
Transfers to Other Departments	56,977	-	297,332	-
Total	<u>\$ 2,648,361</u>	<u>\$ 1,667,921</u>	<u>\$ 1,623,539</u>	<u>\$ 1,254,202</u>

Mission Statement

To provide the City with timely and cost-effective access to existing technologies appropriate to the mission and goals of the City of Bryan and to provide assistance and advice in its use. The IT staff will make a continuous effort to ensure that city operations are making the fullest use of available resources and technologies. Our goal is to support City employees and Citizens with superior customer service, provide them with the most appropriate computer technology, and assist them in their ability to communicate effectively. We actively promote, oversee, and coordinate the regular use of technologies to improve City-wide communication.

Strategic Initiatives

1. Improve utilization of HTE across the City of Bryan.
2. Broaden Laser Fiche deployment.
3. Utilize the Intranet to expand the availability and accessibility of information.
4. Improve and increase GIS utilization.
5. Improve stability and security of the City's network.

Fiscal Year 2005 Accomplishments

1. Helpdesk survey results indicated an overall approval rating of 97%.
2. Deployed Microsoft Office 2003 to all City departments.
3. Implemented new Tiburon CAD\RMS system for the Police and Fire Departments.
4. Successfully maintained 99.9% HTE\AS-400 uptime.
5. Implemented new VOIP phone system with upgraded network infrastructure.
6. Implemented KRONOS Timekeeper system.
7. Improved HTE utilization with Naviline and Work Order training.
8. Brought on new departments to utilize Laserfiche, and implemented the HTE-Lasefiche integration.
9. Implemented web and email enabled kiosk computers at MSC to allow Public Works employees access.
10. Assumed responsibility for pagers and convergent devices (Blackberries) for City.
11. Replaced over 80 pc's city wide with newer systems.
12. Successfully implemented 800 Mhz trunked Radio system citywide.
13. Implemented new data system for police cars.
14. Increased external GIS web traffic to an average of over 20,000 hits per day.
15. Increased capacity of City's Disk Storage space by over 100%.
16. Implemented LAN (local area network) management system.
17. Increased capacity of tape back-up library.

Fiscal Year 2006 Goals and Objectives

1. Achieve over 95% above average rating on Help Desk Survey results.
2. Maintain 99.9% planned uptime for HTE/AS400.
3. Maintain and keep current our computer and peripheral inventory.
4. Bring additional city services on-line.
5. Successfully and efficiently relocate the IT Department to their new facility.
6. Continue expansion of Bryan GIS to internal and external customers.
7. Create Bryan IT Policies and Procedures manual.
8. Successfully implement Asset Management Software for City.
9. Properly prepare for radio system rebanding negotiations with Nextel.
10. Enhance network security with intrusion prevention system.

General Fund**Information Technology Services**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 795,994	\$ 825,522	\$ 744,270	\$ 832,793
Supplies	88,598	68,350	76,212	66,056
Maintenance	344,134	409,595	396,845	631,250
Other Service Charges	99,349	215,911	117,593	109,620
Capital Outlay	15,972	155,000	696,450	50,000
Total Expenses	<u>\$ 1,344,047</u>	<u>\$ 1,674,378</u>	<u>\$ 2,031,370</u>	<u>\$ 1,689,719</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
IT Director	1	1	1
IT Services Assistant	1	1	1
Systems Administrator	1	1	1
Systems/Network Specialist	1	1	1
System Support Specialist	3	3	3
Telecommunications System Specialist	-	1	1
Radio System Engineer	1	1	1
GIS Coordinator	1	1	1
Systems Analyst	-	-	2
Help Desk Supervisor	-	1	1
Telecomm Administrator	1	1	-
Telecomm Support Specialist	1	-	-
Business Systems Consultant	1	-	-
Applications Support Specialist	1	1	-
Total Staffing	<u>13</u>	<u>13</u>	<u>13</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Help Desk calls processed	3,000	4,500	4,500
Percent of Help Desk calls with response time under 1 hour	65%	90%	90%
Percent of Help Desk calls solved under 2 hours	60%	75%	75%
Percent of Help Desk calls solved under 24 hour	75%	90%	90%

Mission Statement

To support the City's efforts to attract, develop and retain a diverse, well-qualified and productive workforce that is capable of providing quality services to the citizens of Bryan.

Strategic Initiatives

1. Provide timely and effective recruitment processes.
2. Increase the number of qualified minority applicants.
3. Establish and promote appropriate training and development opportunities for all employees.
4. Ensure pay and benefits are representative of the labor market.
5. Assist supervisors and employees in resolving disputes and handling disciplinary actions in a constructive manner.
6. Provide up-to-date written policies and procedures.

Fiscal Year 2005 Accomplishments

1. Coordinated and held a joint police officer entrance exam with the City of College Station.
2. Completed revision of Personnel and Administrative Policies Manual.
3. Completed revision of Civil Service Rules and Regulations.
4. Assisted in the implementation of an automated time keeping system for the City.
5. Implemented identification badges for all employees.
6. Conducted various training programs (supervisory workshops, Business & Professional Writing, etc.).

Fiscal Year 2006 Goals and Objectives

1. Implement an automated application process.
2. Develop a plan for "pre-qualification" of applicants for certain positions.
3. Work with departments in reducing the recruitment cycle time from the point of application to date of hire.
4. Develop an e-newsletter for supervisors and managers to provide them with pertinent and timely information to assist in their leadership and supervisory roles.
5. Work with departments in developing succession plans.
6. Develop and implement more work/life balance programs and policies.
7. Conduct an employee survey.

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 306,590	\$ 312,771	\$ 312,771	\$ 328,241
Supplies	65,458	59,875	59,959	68,550
Maintenance	5,870	1,500	22,064	16,300
Other Service Charges	98,317	150,059	131,304	141,340
Capital Outlay	9,971	-	-	6,000
Total Expenses	<u>\$ 486,206</u>	<u>\$ 524,205</u>	<u>\$ 526,098</u>	<u>\$ 560,431</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
HR Director	1	1	1
Assistant HR Director	-	-	1
HR Administrator	3	2	1
HR Assistant	2	2	2
Total Staffing	<u>6</u>	<u>5</u>	<u>5</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Number of Personnel Requisitions Processed ¹	173	242	255
Total Number of Applications Received ¹	4618	6465	7200
Percent of White applicants	57.6%	54.5%	50.5%
Percent of Black or African-American applicants	22.2%	22.4%	24.0%
Percent of Hispanic or Latino origin applicants	15.0%	19.2%	21.5%
Percent of Other or race not specified	5.2%	3.9%	2.0%
Percent of Female applicants	43.1%	45.5%	50.5%
Percent of Male applicants	53.4%	51.9%	49.5%
Percent of gender not specified	3.5%	2.6%	0.0%
Percent of applications meeting minimum qualifications	72.5%	80.0%	88.5%
Total Number of New Hires ²	215	256	282
Percent of White new hires	69.3%	64.2%	60.0%
Percent of Black or African-American new hires	12.1%	14.6%	16.1%
Percent of Hispanic or Latino origin new hires	17.2%	20.3%	17.8%
Percent of Other or race not specified	1.4%	0.9%	0.0%
Percent of Female new hires	48.8%	48.8%	50.5%
Percent of Male new hires	51.2%	51.2%	49.5%
Number of Terminations ²	207	225	190
Turnover Rate ²	23.8%	20.0%	18.0%

¹ Includes COB & BTU² Includes full-time, part-time & temporary employees

Mission Statement

To ensure financial accountability, to effectively manage the City's assets, and to provide appropriate financial information for the evaluation of the City's activities.

Strategic Initiatives

1. Provide accurate, timely, and relevant financial information to the City Council, management, investors and citizens of the City of Bryan.
2. Ensure legal compliance with all applicable Federal, State, and City Charter accounting, budgeting, and financial reporting requirements.
3. Assist the City Council in fulfilling its fiduciary oversight responsibilities.
4. Manage the cash and investment portfolio in compliance with the Public Funds Investment Act and the standards for prudent public investing established by the Government Treasurers' Organization of Texas.
5. Prepare annual financial statements which fairly present the financial position of the City's funds and activities in conformity with generally accepted accounting principles.
6. Prepare the annual operating budget for use as a policy document, as an operations guide, as a financial plan, and as a communications device.
7. Utilize available technology to ensure efficient and effective customer services and management of resources.
8. Continue emphasis on the performance measurement program to ensure the most effective use of the City's resources.

Fiscal Year 2005 Accomplishments

1. Received the Government Finance Officers Association's Excellence in Financial Reporting Award for the FY2004 Comprehensive Annual Financial Report.
2. Received the Government Finance Officers Association's Distinguished Budget Award for the FY2005 Annual Budget.
3. Received the Certification of Investment Policy from the Government Treasurers' Organization of Texas for the two-year period beginning March 1, 2005.
4. Received the Silver Certificate of Achievement award for participation in International City-County Management Association's Continuing Performance Measurement program.
5. Managed the cash and investments to receive a yield on investments in excess of the City's target rate; and performed reporting in compliance with the Public Funds Investment Act.
6. Completed the electronic filing of the Annual Report of Continuing Disclosure Requirements of SEC Rule 15c2-12 through DisclosureUSA.
7. Implemented Kronos Workforce software to automate the timekeeping system, improve payroll accuracy and provide greater management control and reporting capabilities.
8. Coordinated the formation of the Audit Committee.
9. Developed an Accounting Department policies and procedures manual.
10. Developed an Ethics Policy for City employees.

Fiscal Year 2006 Goals and Objectives

1. Complete the implementation of GASB Statement 34 by incorporating the City's infrastructure valuation into the annual financial statements in conformity with generally accepted accounting principles.
2. Assist the Internal Auditor in the physical inventory and reconciliation of property, plant and equipment records.
3. Implement GASB Statement 40 - Deposit and Investment Risk Disclosures.
4. Earn a yield which exceeds the benchmark performance rate on the cash and investment portfolio.
5. Implement a payroll debit card program to eliminate the costs associated with processing payroll checks.
6. Implement a credit card payment option for the receipt of EMS payments.
7. Implement a regular system of invoicing for demolition liens and paving liens.
8. Implement an imaging system interfaced with the H.T.E. software for the electronic storage of documents.
9. Utilize available H.T.E. process for the electronic payment of vendor invoices.
10. Provide City management with monthly financial reports by the 17th working day of the subsequent month.

General Fund
Fiscal Services

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 631,391	\$ 735,885	\$ 735,885	\$ 804,740
Supplies	30,504	49,300	51,545	39,259
Maintenance	761	3,000	2,000	3,205
Other Service Charges	104,881	159,111	180,020	168,947
Capital Outlay	-	-	260,000	-
Total Expenses	<u>\$ 767,537</u>	<u>\$ 947,296</u>	<u>\$ 1,229,450</u>	<u>\$ 1,016,151</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Chief Financial Officer	1	1	1
Accounting Manager	1	1	1
Treasurer	-	1	1
Budget Coordinator	-	-	2
General Accountant	2	1	1
Finance Specialist	5	5	4
Payroll Assistant	-	-	1
Finance Assistant	1	1	1
Housing & Economic Development (ED) Administrator *	0.6	0.6	1
Treasurer/Budget Officer	1	-	-
Budget Officer	-	1	-
Accounting & Budget Analyst	1	1	-
Total Staffing	<u>12.6</u>	<u>12.6</u>	<u>13</u>

* Position reports to Community Development but is fully funded in General Fund by Fiscal Services in FY2006

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Close accounting periods by the 15th working day	92%	75%	100%
Issue monthly financial reports by 17th working day	92%	75%	100%
Monitor capital project fund status	100%	100%	100%
Compliance with Federal arbitrage requirements	100%	100%	100%
Monthly analysis and reconciliation of accounts	100%	100%	100%
GASB compliance	100%	100%	100%
CAFR Certificate of Excellence in Financial Reporting	100%	100%	100%
Distinguished Budget Award	100%	100%	100%
Web-site posting of budget	100%	100%	100%
Web-site posting of CAFR	100%	100%	100%
Quarterly budget report to City Council and Management	n/a	n/a	100%
Quarterly report of capital project status to City Council and Management	n/a	n/a	100%

Mission Statement

To support all departments within the City of Bryan by providing cost effective, centralized procurement of all goods and services at the “best value” to the City and ensuring timely availability of all necessary supplies and materials required for City operations, while ensuring compliance with the City Charter, Policy and State laws.

Strategic Initiatives

1. Ensure purchasing policies and procedures provide good internal control while streamlining the processes affecting City staff and vendors.
2. Maintain centralized procurement authority within the Purchasing Department.
3. Maintain good vendor/City relationships.
4. Ensure goods and services are available through the most cost-effective means.
5. Provide training for City staff in purchasing policies, quality control and ethics in procurement.
6. Provide semi-annual training for local businesses.
7. Promote and support cooperative interlocal purchasing.
8. Promote and support effective and cost-saving outsourcing initiatives.

Fiscal Year 2005 Accomplishments

1. Held “focus group” meetings with various departments to solicit feedback on process improvements.
2. Conducted joint vendor training for local businesses with the Brazos Valley Small Business Development Center, Brazos County and the City of College Station.
3. Coordinated and hosted a highly successful and joint request for bids for “Unleaded and Diesel Fuel Supplies” with Brazos County, City of College Station, City of Hearne, BISD, CSISD & TAMU.
4. Bid, award and received 100% of the planned capital equipment requests within the current fiscal year.
5. Improved the quality and increased the number of annual contracts for goods and services for the various departments.
6. Participated in Bryan Leadership Academy.
7. Received the 2005 “Achievement of Excellence Award in Procurement” sponsored by the National Purchasing Institute and the Texas Municipal League.

Fiscal Year 2006 Goals and Objectives

1. Continue to improve City staff and vendor awareness of procurement policies, procedures and designated quality control responsibilities.
2. Continue to host “focus group” meetings with the departments to assist in streamlining procurement processes and improving customer service.
3. Continue to increase the volume of goods and services procured through annual price agreements and “just in time” delivery contracts.
4. Bid, award and receive 95% of the planned capital equipment requests within the current fiscal year.
5. Coordinate and support cooperative purchasing opportunities with BISD, Brazos County, COCS, CSISD and TAMU.
6. Receive the 2006 “Achievement of Excellence Award in Procurement.”
7. Achieve accreditation in 50% or more of the professional positions within the Purchasing Department.

General Fund**Purchasing**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 319,247	\$ 362,993	\$ 308,944	\$ 336,023
Supplies	11,275	8,450	37,301	8,450
Maintenance	1,636	2,250	2,250	2,250
Other Service Charges	32,790	38,555	56,148	38,550
Capital Outlay	7,500	-	7,200	-
Total Expenses	<u>\$ 372,448</u>	<u>\$ 412,248</u>	<u>\$ 411,843</u>	<u>\$ 385,273</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Purchasing Manager	1	1	1
Buyer	3	3	3
Purchasing Assistant	1	1	1
Warehouse Coordinator	1	1	1
Driver / Storekeeper	1	1	1
Storekeeper	1	1	- ¹
Total Staffing	<u>8</u>	<u>8</u>	<u>7</u>

¹ Storekeeper position moved to Fleet Services in FY2006

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Number of formal bids processed	84	88	95
Number of annual contracts for goods and services	84	86	90
Value of goods and services on annual contracts	\$ 7,143,000	\$ 7,500,000	\$ 8,000,000
Number of purchase orders issued	1,539	1,450	1,300
Expenditures processed through the Purchasing Dept.	\$ 28,177,000	\$ 28,000,000	\$ 28,000,000
Average amount per purchase order	18,308	19,310	21,538
Number of transactions disbursing warehouse inventory*	41,444	40,000	38,000
Value of disbursements from warehouse inventory	\$ 1,058,297	\$ 1,000,000	\$ 900,000
Deliveries from warehouse inventory	1,472	1,300	900

*Disbursements include any number of a particular item issued from a single request. Example: Issuing six batteries or twenty gallons of fuel is a single transaction.

Mission Statement

To plan, direct, coordinate and manage an effective maintenance and custodial program for the City's public buildings, parks, and park facilities within limits of the City's financial resources; provide advice and information on Facilities and Parks requirements through a constant evaluation of fiscal resources, manpower, programs, facilities and equipment.

Strategic Initiatives

1. Respond to internal Customer Service Surveys.
2. Operational goals are met within budgetary constraints.
3. All vehicles and equipment are maintained in a safe and operable condition.
4. Departmental time allocated to cross-training is increased.
5. Work order cost effectiveness is monitored.

Fiscal Year 2005 Accomplishments

1. Completed installation of exhaust fans at Fleet Services shop to ensure safety of mechanics from fumes of vehicles.
2. Two department employees received certification as Aquatic Facility Operators; this fosters a more professional maintenance staff taking care of our pool facilities.
3. In-house staff built ½ mile walking trail at Scurry Park which connects the different areas of the Park.
4. In-house staff installed all accessory items at the new Henderson Park, such as BBQ pits, picnic tables, trash cans, etc.
5. In-house staff installed new playground units at Bryan Regional Athletic Complex.
6. Paved only remaining un-paved parking lot at Sue Haswell Park.
7. Constructed four new additional horseshoe courts at Haswell Park; this provides sufficient number of courts to host regional and state tournaments.

Fiscal Year 2006 Goals and Objectives

1. Expand in-house training program utilizing maintenance training materials.
2. Expand contract management procedures to ensure that all contractors are held accountable for performance under their contract. This will entail submission of bi-weekly inspections of all contracted sites.
3. All projects are followed up by the responsible party on a bi-weekly basis and appropriate persons are provided bi-weekly updates on project status even if there has been no new activity but communication to this effect may be required.
4. All performance evaluations of staff will be submitted within one week prior to their due date and Performance Progress Reviews will be completed as a mid review six months prior to an employee's annual review.

General Fund

Facility Services

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 1,656,334	\$ 1,163,259	\$ 960,500	\$ 1,238,125
Supplies	48,861	52,425	51,046	53,425
Maintenance	182,767	411,914	531,910	329,900
Other Service Charges	448,745	795,474	697,659	266,165
Capital Outlay	54,069	412,430	1,798,828	350,000
Total Expenses	<u>\$ 2,390,776</u>	<u>\$ 2,835,502</u>	<u>\$ 4,039,943</u>	<u>\$ 2,237,615</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Facility Manager	1	1	1
Maintenance Supervisor	2	2	2
HVAC Technician	1	2	1
Facilities Services Assistant	1	1	1
Grounds Worker	2	1	1
Maintenance Technician	11	9	9
Cemetery Sexton	1	1	1
Facility Project Coordinator	-	-	1
Preventative Maintenance Technician	-	1	1
Service Crew Supervisor	1	1	1
Service Worker	6	6	6
Administrative Assistant	1	1	1
ROW Equipment Operator*	6	1	1
ROW Foreman*	1	-	-
Fleet Supervisor**	1	-	-
Lead Equipment Mechanic**	2	-	-
Preventative Maintenance Inspector**	1	-	-
Fleet Mechanics**	5	-	-
Fleet Administrative Clerk**	1	-	-
Car Wash Attendant**	1	-	-
Total Staffing	<u>45</u>	<u>27</u>	<u>27</u>

* ROW services outsourced during FY2004

**Fleet Services is a separate division beginning in FY2005

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Avg labor hrs/facilities preventative maintenance work order	1.39	1.33	1.35
Avg. labor cost/facilities preventative maintenance work order	\$ 43.64	\$ 43.42	\$ 44.28
Facilitates preventative maint. work orders complete in 30 day:	91%	90%	90%
Labor hrs/facilities repairs work order	2.95	2.95	2.99
Labor cost/facilities repairs work order	\$ 92.63	\$ 96.32	\$ 98.24
Response to maintenance request within 48 hours	89.9%	90%	90%
Facility modifications complete within 60 days	100%	90%	90%

Mission Statement

To plan, direct, coordinate and manage an effective maintenance, procurement, and replacement program for the City's fleet inventory within limits of the City's financial resources; provide advice and information on fleet requirements through a constant evaluation of fiscal resources, manpower, programs, facilities and equipment.

Strategic Initiatives

1. All vehicles and equipment are maintained in a safe and operable condition to maximize effective utilization, longevity, and reduce downtime.
2. Operational goals are met within budgetary constraints.
3. Departmental time allocated to cross-training is continued.
4. Staff is treated fairly, with respect and is provided with a safe working environment.
5. Staff maintains a consistently high quality of work and is encouraged to develop and improve their skills and performance.
6. All funds and assets are managed in a fiscally responsible manner.
7. Future needs of the organization are identified and planned for strategically.

Fiscal Year 2005 Accomplishments

1. Enhanced Fleet Facility employee and customer safety.
2. Installed a positive exhaust gas/carbon monoxide evacuation system which includes all areas of the Fleet Facility.
3. Redesigned and enhanced the Preventive Maintenance Inspection Lube Pit to include a newly designed and fabricated sectioned/gated safety fence around entire perimeter. This project has enhanced the safety of the work area for customers and employees, while making the pit fully functional to accommodate all fleet vehicles and equipment.
4. Positively identified, assigned unit numbers, labeled and decaled most city trailers. Ordered and installed license plates on all identified units and ensured they have been brought up to safe, legal operating standards.
5. Continued to upgrade Environmental Services fleet tires (which now includes Bulk and Brush Loader fleet) for legal compliance, safety, increased service life, and a more standardized fleet.
6. Implemented the Routine Fleet Tire Inspection Program. This effectively provides reduced service costs and downtime, since a set rate is charged regardless of the service required. Air pressure adjustments, flat repairs and tire replacements are all performed while the vehicles are scheduled out of service. This process further increases tire longevity which translates to additional cost savings.
7. Began standardizing City's fleet in all areas possible or practical. Having a standardized fleet will make for a safer work environment as operators will be more familiar with the equipment, as well as also improving purchase price advantages. This also results in greatly improved parts stocking ability, reduced technical training and special tool needs, etc.

Fiscal Year 2006 Goals and Objectives

1. Continue to enhance services provided on fleet vehicles and equipment.
2. Continue to implement new procedures and record keeping to enhance environmental compliance, reduce overall maintenance and reduce environmental concerns associated with the Fleet Facility.
3. Continue to positively identify all city trailers and other rolling stock as departments cooperate with these requests.
4. Implement a preventive maintenance inspection program to include all trailers on a minimal annual basis.
5. Provide excellent customer service.
6. 100% compliance with State and local laws.
7. Continue cross-training program.
8. Continue process of fleet standardization at every level when practical or feasible.
9. Continue to provide and promote innovative ideas and goal setting to increase cost savings, enhance customer service and increase efficiency in the fleet operation.

General Fund
Fleet Services

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	*	\$ 512,542	\$ 497,912	\$ 560,738
Supplies	*	29,600	24,698	29,600
Maintenance	*	4,650	1,456	4,650
Other Service Charges	*	33,834	26,184	33,174
Capital Outlay	*	-	-	-
Total Expenses	*	\$ 580,626	\$ 550,250	\$ 628,162

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Fleet Supervisor	*	1	1
Lead Service Technician	*	2	2
Preventative Maintenance Inspector	*	1	1
Fleet Mechanic	*	5	4
Administrative Clerk	*	1	1
Storekeeper	*	-	1 ¹
Fleet/Facility Support Technician	*	-	1
Welding/Fabrication Technician	*	-	1
Car Wash Attendant	*	1	-
Total Staffing	*	11	12

*Prior to FY2005, Fleet Services was combined with Facility Services.

1 Storekeeper position moved from Purchasing Division in FY2006.

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Number of fleet job orders	6,446	6,694	7,029
Average labor hours per fleet job order	1.97	2.00	2.00
Average labor cost per fleet job order	\$ 69.47	\$ 72.00	\$ 72.00
Number of fleet job orders completed per day/per mechanic	3.9	4.0	4.0

Mission Statement

To facilitate the successful development and completion through oversight management of special projects envisioned by City Council.

Strategic Initiatives**Traditions Project:**

1. To complete construction of the extension of North Traditions Drive with necessary infrastructure, lighting, and sidewalks to facilitate the availability of land for future residential development at the Traditions Project.
2. To open at least three new parcels for residential development at the Traditions Project.

Bryan Municipal Golf Course:

1. To oversee the management of the Bryan Municipal Golf Course to insure the level of golf patron satisfaction is improved.
2. To pursue capital improvements to the Bryan Municipal Golf Course to enhance golf patron satisfaction.

Fiscal Year 2005 Accomplishments**Traditions Project:**

1. Completed Phase II of the Spine Road (Traditions Dr.).
2. Phase I lighting and signage installed along major thoroughfares.
3. Infrastructure improvements, including electric, telephone, water and waste water, underway in residential parcels III, IV, V, VII, VIII and club campus sections VI and II.
4. Traditions Golf Course 100% complete (horizontal). Opened to full membership in June 2004.
5. Completed contract for Trunk Sanitary Sewer and Force Main.
6. Phase III of Spine Road (N. Traditions Dr.) from Traditions Blvd. to Gabbard Rd. under construction. Completion scheduled for Fall 2005.
7. A total of 145 residential lots have closed in 6 residential parcels (28, 29C, 30, 31A, 31B, and 5).
8. Traditions Golf course celebrated its official "Grand Opening" in October with Jack Nicklaus and son, Jack Nicklaus, II, (co-designers of the golf course) playing a round with over 300 spectators following around the course.
9. Traditions multi-purpose sidewalks under construction along the major thoroughfares with completion scheduled for Fall 2005.

Bryan Municipal Golf Course

1. Successfully negotiated management contract with Golf Solutions – Bryan, Inc. to operate the Bryan Municipal Golf Course.
2. The Master Plan for the Bryan Municipal Golf Course was developed by Tripp Davis and Associates, Golf Course Architects of Norman, Oklahoma.

Fiscal Year 2006 Goals and Objectives**Traditions Project:**

1. To complete the extension of N. Traditions Dr. with all infrastructure, street lighting, signage, and multi-purpose sidewalk in place.
2. To continue selling lots – offer approximately 70 new residential lots (small villa lots, traditional lots, and estate lots).

Bryan Municipal Golf Course:

1. To overcome adverse conditions at the Bryan Municipal Golf Course presented by the construction of the Villa Maria grade separation.
2. Relocate the maintenance building due to the grade separation construction.

General Fund**Special Projects**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 113,515	\$ 117,247	\$ 117,247	\$ 124,661
Supplies	1,862	400	400	400
Maintenance	-	-	-	-
Other Service Charges	7,220	9,589	8,334	3,584
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 122,597</u>	<u>\$ 127,236</u>	<u>\$ 125,981</u>	<u>\$ 128,645</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Special Project Manager	<u>1</u>	<u>1</u>	<u>1</u>
Total Staffing	<u>1</u>	<u>1</u>	<u>1</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Percent of completion of Traditions Golf Course	100	NA	NA
Number of lots sold at Traditions Golf Course	94	40-50	40-50
Number of Golf Rounds at Bryan Golf Course	29,975	30,180	30,784

Mission Statement

To improve the quality of life for the citizens of Bryan by guiding the growth and managing the design of the City's infrastructure by:

1. Creating an environment that encourages development while protecting the community's interest;
2. Providing the highest level of service to Engineering Services' customers;
3. Planning for future growth of the City to ensure sufficient facilities are available;
4. Ensuring quality and cost-effective design and construction of infrastructure;
5. Administering floodplain management activities.

Strategic Initiatives

1. Timely review of development submittals and construction plans.
2. Capital improvement projects are designed and constructed in a timely manner and within budget.
3. Public infrastructure is installed using good construction practices.
4. Update Geographic Information System (GIS) information relating to development and newly installed public infrastructure.
5. Perform floodplain administration for the City of Bryan.
6. Maintain current water, wastewater and storm sewer master plans.

Fiscal Year 2005 Accomplishments

1. With the cooperation of the development community and the City of College Station, developed updated Unified Bryan/College Station Construction Specifications, Standard Details and Design Guidelines for Streets and Drainage.
2. Performed the management for design and construction of about \$45 million of infrastructure either placed new for the City by developers or contracted by the City to repair/replace/extend existing water, sanitary sewer, street or drainage systems.
3. Most significant construction of Capital Improvements Program (CIP) projects included:
 - Sewer trunk line replacements in the Still Creek Basin east of Texas Avenue and completion of the sewer line replacements between the Tejas Center and South College Avenue;
 - West side water transmission line from Downtown to Texas Highway 47, 48" water production transmission line from the well field to the low service pump station, and the drilling and connection of Well Number 18 to the water production wells;
 - Street overlays, reconstructions and repair contracts totaling about \$5 million, extension of Kent Street, and widening & signalization of Austin's Colony Parkway.
4. Most significant construction of residential development projects included Traditions, Briar Meadows, Hampton Hill, Woodbine Court No. 2, Rhodes Addition, Oak Meadow and Tiffany Park.
5. Completed the flood study for Turkey Creek and Carters Creek.

Fiscal Year 2006 Goals and Objectives

1. Provide comments on site development review within 5 working days and development related construction plans within 10 working days.
2. Provide engineering oversight and management of consulting engineers designing public infrastructure.
3. Perform in-house engineering design and preparation of construction plans for public infrastructure.
4. Update the city's GIS to include new infrastructure improvements made to the existing system.
5. Continue to work to provide the community with updated Unified Bryan/College Station Construction Specifications, Standard Details and Design Guidelines.
6. Safe development in the floodplain.
7. Update the water and wastewater master plans every 5 years.

General Fund

Engineering Services

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 862,723	\$ 989,281	\$ 927,935	\$ 1,058,305
Supplies	31,823	22,200	51,025	25,054
Maintenance	4,194	2,500	6,000	2,500
Other Service Charges	54,337	69,248	73,573	60,754
Capital Outlay	-	20,040	60,000	-
Total Expenses	<u>\$ 953,077</u>	<u>\$ 1,103,269</u>	<u>\$ 1,118,533</u>	<u>\$ 1,146,613</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
City Engineer	1	1	1
Assistant City Engineer	1	1	2
Civil Engineer	4	4	4
Engineering Technical Assistant	1	1	1
Development Services Administrative Assistant	2	2	1
Engineering Inspector	4	5	5
Engineering Technicians (CAD/Mapping)	2	2	3
Development Services Representative	1	1	-
Total Staffing	<u>16</u>	<u>17</u>	<u>17</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Development:			
Avg # of working days to review site development submittals	5	5	5
Avg # of working days to review Engineering plans and reports	10	10	10
Value of construction projects installed by developers	\$ 2,200,000	\$ 8,000,000	\$ 10,000,000
Number of construction projects monitored	34	40	50
Capital Improvement Projects:			
Number of consulting engineering contracts	21	30	25
Number of engineering in-house designed projects	21	24	25
Value of construction projects awarded (public infrastructure)	\$ 15,000,000	\$ 35,000,000	\$ 30,000,000
Number of construction projects monitored	40	37	40

Mission Statement

Assisting development and improving the quality of life for the citizens of Bryan.

Strategic Initiatives

1. Responsiveness to customers' development needs.
2. Comprehensive Plan compliance.
3. Monitoring implementation of Downtown Master Plan.
4. Monitoring implementation of Central Business Corridor Plan.
5. Monitoring implementation of South College Corridor Plan.
6. Administering Downtown Improvements Program.
7. Expand opportunities for public input.
8. Monitoring restoration and reuse of historic structures.
9. Cooperation with other governmental entities on regional issues.

Fiscal Year 2005 Accomplishments

1. Department received Certificate of Achievement for Planning Excellence from the American Planning Association, Texas Chapter.
2. Refinement of the "one stop" permit counter for Building, Engineering, and Planning/Development.
3. Administered public funds and private investments for the Downtown Improvement Program.
4. Adoption and implementation of a major revision to the Site Development Review Ordinance, which included new standards for parking, screening, landscaping, and other requirements for new development and redevelopment projects.
5. Adoption and implementation of new zoning districts for Downtown (DT-N, DT-S, DT-C) and South College Avenue (SC-B & SC-R).
6. Assisted in completion of Downtown Phase 1 construction, including underground utilities, streets, sidewalks, historic lighting, and landscaping.
7. Supervised the ongoing redevelopment of Manor East Mall into the new Tejas Center, including drainage improvements, demolition, new traffic signalization, landscaping, and streetscape improvements.
8. Promotion of Bryan projects in coordination with Bryan-College Station Metropolitan Planning Organization and Texas Department of Transportation (Villa Maria Railroad Grade Separation, University Drive widening, FM1179, FM158, SH21).
9. Assisted in administering Neighborhood Improvement Program, resulting in 4 neighborhood projects.

Fiscal Year 2006 Goals and Objectives

1. Begin preparation of the City of Bryan Comprehensive Plan 5-Year Update.
2. Have a professional staff person (i.e. planner) available at all times to assist customers at front counter/phone.
3. Provide accurate, timely, relevant planning information to the City Council, Planning & Zoning Commission, City management, and citizens of the City.
4. Continue implementation of Downtown Master Plan.
5. Continue implementation of Central Business Corridor.
6. Continue implementation of South College Revitalization Plan.
7. Continue supervision of the redevelopment of Tejas Center/ Manor East Mall.
8. Continue participation in the Neighborhood Association Partnership and Neighborhood Improvement Program.
9. Administer budgeted funds for Downtown Improvement Program.
10. Submit City Council agenda items by established deadlines.
11. Substantial completion of Planning and Zoning Plan of Work items.
12. Continue cooperation with other governmental entities on regional issues.

General Fund**Planning & Development Services**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 436,888	\$ 483,629	\$ 358,000	\$ 481,547
Supplies	19,786	19,500	23,529	18,900
Maintenance	45	-	1,477	-
Other Service Charges	36,444	43,477	197,005	39,997
Capital Outlay	-	13,000	63,000	-
Total Expenses	<u>\$ 493,163</u>	<u>\$ 559,606</u>	<u>\$ 643,011</u>	<u>\$ 540,444</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Director of Planning & Development	-	-	1
Assistant City Planner	1	1	1
Planning Manager	-	-	1
Development Planner	-	1	1
Staff Planner	-	-	1
Transportation Planner	-	-	1
Development Technician	1	1	1
Development Services Representative	1	1	1
Project Planner	1	1	-
Land Management Coordinator	1	1	-
Downtown Project Planner	1	-	-
City Planner	1	1	-
Development Coordinator	1	1	-
Total Staffing	<u>8</u>	<u>8</u>	<u>8</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Professional staff support to public meetings	100%	100%	100%
Rezoning cases	16	18	18
Conditional Use Permits	20	14	20
Subdivision Plats (final, replats and amending)	72	71	80
Master Subdivision Plans	8	6	6
Preliminary Subdivision Plans	32	29	30
Site Plans	60	53	60
Alley/Street Closings	6	5	5
Variances	36	24	24
Exceptions	12	16	16

Mission Statement

To facilitate safe building construction practices by partnering with the building community to ensure construction complies with federal, state and local building codes thereby protecting the property, life, health and welfare of the community while promoting development within the City.

Strategic Initiatives

1. To provide a streamline permitting and inspection process.
2. Share resources and have cross-trained employees with Planning and Engineering Departments to as to provide excelled customer service.
3. Inspectors are cross-trained with the varying disciplines enabling multiple types of inspections with one visit.
4. Staff is trained both technically and in customer service skills.
5. Builders are able to apply for permits via the Internet.
6. The City adopted current construction codes.
7. City's Sign Ordinance reflects current practices.

Fiscal Year 2005 Accomplishments

1. Adopted and implemented the 2003 International Existing Building Code for Historic Structures to facilitate the development of areas like downtown.
2. Adopted the 2002 National Electrical Code.
3. Increased efficiency of inspections as well as improved customer service by increasing the effectiveness of the inspectors' in-truck laptops by replacing the laptops with rugged tablets allowing the inspectors to carry them on the construction sites. The inspectors can now print from their trucks providing inspection information to contractors.
4. Increased customer service by having staff available to assist Planning Services with staffer on call for walk-in customers' inquiries.
5. Worked with individual building contractors to help identify time delays for projects and how to help projects run more smoothly and efficiently.
6. Implemented a tracking system for construction plan review (goal is 10 working days) and the turnaround time for inspections (goal is 18 hours).
7. Inspectors and Plans Reviewer continue to obtain certifications.
8. Worked with the community to obtain information for revising the sign ordinance.

Fiscal Year 2006 Goals and Objectives

1. Continue to streamline the permitting and inspection process.
2. Cross-train and resource sharing with Planning and Engineering.
3. Continue implementing cross-training of inspectors.
4. Seek continuing education opportunities for staff development.
5. Research implementing on-line permit application.

General Fund**Building Services**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 404,564	\$ 420,971	\$ 459,431	\$ 476,232
Supplies	30,431	28,500	31,118	18,680
Maintenance	5,242	5,000	3,746	5,000
Other Service Charges	56,844	78,679	73,021	75,845
Capital Outlay	-	18,540	19,000	-
Total Expenses	<u>\$ 497,081</u>	<u>\$ 551,690</u>	<u>\$ 586,316</u>	<u>\$ 575,757</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Building Services Manager	1	1	1
Building Inspector	1	1	1
Electric Inspector	2	2	2
Plumbing & Mechanical Inspector	1	1	1
Plans Examiner	1	1	1
Development Services Representative	2	2	3
Total Staffing	<u>8</u>	<u>8</u>	<u>9</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Number of days to obtain a residential building permit	2	2	2
Response time to request for inspection (hours)	24	18	18
Number of inspections	8,878	9,200	9,500
Number of dangerous structures repaired/razed	22	30	30
Valuation of Structures Permitted (million)	83	98	100
Number of New Single Family Residence and Duplexes Permi	261	280	300
Total number of Permits Issues	1,658	1,800	2,000

Mission Statement

To provide a well-maintained street system program that provides its customers safe travel throughout the City of Bryan. We are committed to responding to the needs of our customers with professionalism and insuring quality customer service.

Strategic Initiatives

1. Maintain 100% compliance with the Texas Manual on Uniform Traffic Control Devices (TMUTCD).
2. Increase number of paved lane miles in satisfactory condition.
3. Maintain 100% compliance with effective pavement markings maintained.
4. Cooperation with other governmental entities on regional issues.
5. Provide excellent customer service while responding to requests in a timely manner.
6. Maintain a well-maintained street system, pavement marking system, traffic signal control system, drainage system, and sign inventory system.
7. Assist with the development of Coulter Airfield.
8. Maintain operations while performing within budget.

Fiscal Year 2005 Accomplishments

1. Assisted Engineering with reconstructing the parking lots for Travis Field, Haswell Park, and Tabor Park.
2. Assisted Engineering with the annual street maintenance contract.
3. Responded to approximately 1900 work requests relating to drainage/street maintenance issues.
4. Installed 750 linear feet of storm drain culverts for residential driveways.
5. Installed 440 street name signs and 1725 regulatory signs.
6. Maintained 4.2 miles of pavement markings.
7. Performed preventive maintenance (crack sealing) on 35 streets.
8. Performed preventive maintenance on 30 railroad markings and 240 line markings pavement marking location.
9. Performed preventive maintenance on 56 stop and go traffic signals, 7 intersection flashers, and 26 school zone flashers.
10. Increased the department staff with 3 new positions to create a street utility cut maintenance crew.
11. Trimmed trees at 64 sight distance/low limb clearance locations for sign visibility.
12. Street maintenance crews placed 3,000 tons of road maintenance materials while repairing utility and base failures.
13. Pothole crews placed about 6,000 gallons of emulsion and 750 tons of rock with the single man injection system and placed about 45 tons of cold patch material, while performing minor street maintenance.
14. Drainage crews removed 1,500 tons of silt from creeks and drainage tributaries.
15. Enhanced drainage operation with the purchase of the Vaccon (equipment used to clean storm drain system).

Fiscal Year 2006 Goals and Objectives

1. Install 750 linear feet of storm drain culverts.
2. Complete 2000 HTE work requests relating to streets and drainage.
3. Continue to maintain zero accidents at all established pedestrian crossings.
4. Design all traffic control devices in accordance with TMUTCD.
5. Evaluate all traffic control, street name signs, and traffic pavement markings for effectiveness.
6. Evaluate progression along the traffic signal system weekly.
7. Evaluate all traffic signal timing in closed loop systems to improve coordination due to the increase in traffic volumes.
8. Upgrade traffic signals' left turn movements to LED lighting along Texas Avenue.
9. Install Video Detection System at three intersections: Texas Avenue at Twin, Kent at Briarcrest and Broadmoor at Briarcrest.
10. Maintain Coulter Field taxi way, runway lighting and visual aids.

General Fund**Transportation**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 1,036,349	\$ 1,197,051	\$ 1,155,640	\$ 1,271,618
Supplies	66,553	70,558	79,710	73,867
Maintenance	508,391	959,078	890,358	857,062
Other Service Charges	643,116	880,119	669,575	935,274
Capital Outlay	145,345	-	437,962	-
Total Expenses	<u>\$ 2,399,754</u>	<u>\$ 3,106,806</u>	<u>\$ 3,233,245</u>	<u>\$ 3,137,821</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Transportation/Traffic Supervisor	2	2	2
Traffic Technician	1	1	9
Equipment Operator	17	21	17
Crew Worker	4	3	2
Traffic Technician Assistant	1	1	-
Concrete Finisher	2	2	-
Department Manager	1	-	-
Total Staffing	<u>28</u>	<u>30</u>	<u>30</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Compliance with TMUTCD	100%	100%	100%
% of paved lane miles in satisfactory condition	52%	74%	84%
% of pavement markings maintained	65%	65%	65%
% of reduction in drainpipe infiltration	35%	45%	50%
% of customers rating timeliness as satisfactory	87%	89%	92%

Mission Statement

To provide superior police service to the public in order to protect life, property and the freedoms secured by the Constitution. We will identify and solve problems by forming partnerships with citizens to enhance the quality of life within our community.

"To Serve and Protect with Courtesy, Pride and Professionalism"

Strategic Initiatives

1. Annual update of the Department's 3 Year Strategic Plan.
2. Maintain community partnerships to enhance quality of life for the citizens of Bryan.
3. Successfully install and utilize the Records Management System (RMS) / Computer Aided Dispatch (CAD) Systems.
4. Update and revision of processes and procedures to receive agency Accreditation.
5. Provide superior police service.
6. Increase diversity within the departmental workforce.
7. Demonstrate enhanced departmental fiscal stewardship.
8. Control and/or prevent crime within our community.

Fiscal Year 2005 Accomplishments

1. Implemented an automated Crime/Call for Service mapping program available to the public.
2. Implementation of bias-based profiling data collection on all traffic stops using traffic citation forms.
3. Initial implementation of new RMS/CAD computer system operational at June 1, 2005.
4. Finalized developmental drawings for new Criminal Justice Center with beginning of construction tentatively set for November 2005.
5. Completed annual update of the Department's 3 year strategic plan.
6. Planned and staffed a Directed Deployment Team to address chronic criminal activity and quality of life issues identified for particular areas in neighborhoods within the City.
7. Implemented new Professional Standards Unit software to refine "early warning" capabilities related to officer use of force and conduct.
8. Hosted an Employee Awards Dinner in February 2005.
9. Continued comprehensive review of General Order manual with issuance of updates and revisions as needed for accreditation standards.
10. Restructured Firearms Qualification and added in-house training to better utilize departmental training funds.
11. Targeted minority recruiting at Prairie View A&M, TAMU Kingsville, UT San Antonio, Northwestern State University in Louisiana, Del Mar College-Corpus Christi, and Our Lady of the Lake-San Antonio.
12. Field tested the "Taser" less-lethal electro-muscular disruption device for patrol operations.
13. Citizen satisfaction survey planned for completion by September 1, 2005.
14. Promotion of civilian supervisors for Intake Unit and Records Section.

Fiscal Year 2006 Goals and Objectives

1. Establish a single point of contact for crime prevention and neighborhood watch functions.
2. Organize, plan, and host at least one patrol beat meeting per zone in each quarter of the fiscal year.
3. Work toward a solution for at least one significant identified problem per zone per quarter utilizing the S.A.R.A. (Scanning, Analysis, Response, Assessment) model and problem-oriented policing.
4. Review, evaluate and update 3 year strategic plan thru fiscal year 2009
5. Total operational implementation of RMS/CAD systems.
6. Maintain case clearance rates for Part I UCR crimes at or above the national average.
7. Manage department within approved operating budget.
8. Increase recruiting of minority applicants through innovative recruiting techniques.
9. Conduct at least one formal line inspection for all organizational components of the department before September 1, 2006, to include policy compliance, equipment readiness, safety, appearance, and resources.
10. Complete initial assessment with updates and revisions of the department's General Order operations manual.
11. Complete full inventory of building and issued equipment for all personnel by September 1, 2006.

General Fund

Police Services

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 8,739,799	\$ 9,174,900	\$ 8,888,037	\$ 9,858,094
Supplies	311,877	323,498	459,233	331,673
Maintenance	63,594	93,776	93,058	86,654
Other Service Charges	1,197,258	1,213,878	1,189,159	1,217,748
Capital Outlay	372,447	51,100	472,271	5,000
Total Expenses	<u>\$ 10,684,975</u>	<u>\$ 10,857,152</u>	<u>\$ 11,101,758</u>	<u>\$ 11,499,169</u>

	Authorized Personnel FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Police Chief	1	1	1
Assistant Police Chief	3	3	3
Lieutenant	7	7	6 ¹
Sergeant	16	16	16
Officer	86	89	92 ¹
Staff Assistant	1	1	1
CID Secretary	1	1	1
Field Operations Bureau Secretary	-	1	1
Finance Clerk	1	1	1
Crime Analyst	1	1	1
Property & Evidence Custodian	2	2	2
Crime Victim Assistance Coordinator	2	1	1
Code Enforcement Supervisor	1	1	1
Code Enforcement Officer	4	4	3
Intake Supervisor	-	-	1
Intake Specialist	8	8	8
Support Services Secretary	1	1	1
Investigative Assistant	3	3	4
Records Clerk	6	6	6
Records Supervisor	-	-	1
Intake/Records Manager	1	1	1
Animal Control Supervisor	-	-	1 ²
Animal Control Officer	-	-	3 ²
Intake Assistant	1	1	-
Code Enforcement Assistant	1	1	-
Total Staffing	<u>147</u>	<u>150</u>	<u>156</u>

¹ One Lieutenant position was converted into two patrol officer positions

² Animal control was added as a Police function during FY2005

Mission Statement

To save lives, protect property, and enhance the quality of life of the citizens of Bryan. This mission is accomplished by providing quality and cost efficient services including fire prevention, fire suppression, rescue, emergency medical, emergency management, code enforcement, and hazardous materials mitigation.

Strategic Initiatives

1. Planning for future fire stations locations to sustain or improve acceptable response times and to provide for adequate personnel and equipment response.
2. Reduce average property loss by fire damage.
3. Successfully utilize new Records Management System (RMS)/ Computer Aided Dispatch (CAD) system.
4. Prevent fires by active code enforcement, public education, and effective fire investigation.
5. Provide excellent customer service in fire suppression, emergency medical services, hazardous materials mitigation, technical rescue, and homeland security issues.
6. Protect the community from natural and man-made disasters through progressive emergency management leadership.
7. Continue to provide excellent customer service through efficient and effective fiscal management.
8. Improve professional development for all fire department supervisors.

Fiscal Year 2005 Accomplishments

1. Obtained federal funded homeland security grant for the City of Bryan.
2. Renegotiated new contract with Metrocrest Medical Services, which includes local medical director and on-line medical control.
3. Researched and proposed land parcel for site of Fire Station #5.
4. Updated patient stretchers through grant funding.
5. Implemented new 800 MHz radio system.
6. Developed new policy and procedures manual for department.
7. Contracted with a new billing company for EMS transports to improve collection rates.
8. Filled position of Assistant Chief of EMS.
9. Put new special operations truck into use for hazardous materials and homeland security incidents.
10. Performed pre-fire plans for schools, medical facilities, churches, and other target hazards.
11. Acquired mobile inventory system for accountability of daily supplies.
12. Administered officer development training for all officers of departments.
13. Implemented new computer aided dispatch and records management system.
14. Implemented mobile data terminals in all vehicles.
15. Improved response capabilities for water-related rescue incidents.
16. Established new EMS supply contract to reduce expenses.

Fiscal Year 2006 Goals and Objectives

1. Implement new performance evaluation procedures for all Civil Service employees.
2. Provide leadership training opportunities for department supervisors.
3. Re-evaluate and update QA/QI program.
4. Implement Field Training Officer program for EMS.
5. Implement mobile inventory system.
6. Acquire mobile command post for City of Bryan through grant funding.
7. Implement new policy and equipment for protection against contamination of personnel.

General Fund

Fire Services

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 5,935,848	\$ 6,266,070	\$ 6,252,425	\$ 6,509,459
Supplies	524,464	227,855	239,960	282,682
Maintenance	96,073	74,822	78,583	76,322
Other Service Charges	470,020	466,233	538,189	443,106
Capital Outlay	285,290	20,000	418,187	-
Total Expenses	<u>\$ 7,311,695</u>	<u>\$ 7,054,980</u>	<u>\$ 7,527,344</u>	<u>\$ 7,311,569</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Fire Chief	1	1	1
Assistant Fire Chief	3	3	3
Fire Marshall	1	1	1
Chief Inspector/Arson Investigator	3	3	3
Battalion Chief	3	3	3
Lieutenant	15	15	16 ¹
Apparatus Operator	18	18	18
Firefighter	45	46	46 ²
Fire Services Administrator	1	1	1
Fire Services Clerk	1	1	1
Total Staffing	<u>91</u>	<u>92</u>	<u>93</u>

¹ One additional Lieutenant position added due to one employee on military LOA-no increase in funding.

² One additional Firefighter position added due to one employee on military LOA-mo increase in funding.

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Percent of Fire/EMS responses under 5 minutes	45.30%	44.80%	44.80%
Number of residential/commercial fires	118	120	120
Value of property lost to fire	1,360,070	700,000	700,000
Value of property saved from fire	5,755,370	4,100,00	4,100,000
Number of Civilian deaths	0	1	0
Number of Civilian injuries due to fire	12	10	10
Number of Firefighters with lost time injuries	3	5	5
Number of Incidents with flame spread exceeding 3	34	36	36
Number of Inspections	1,352	1,400	1,400
Number of citizens trained in fire prevention	5,330	5,500	5,500
Total emergency responses	7,409	7,550	7,550
Total unit responses	12,586	12,750	12,750
Total EMS injuries	6,195	6,634	6,634
Average calls per day	20.24	20.68	20.68
Average unit responses per day	34.38	34.93	34.93

Mission Statement

To enhance and improve the quality of life of all citizens of Bryan, promote tourism, aid in public safety through juvenile crime prevention, and contribute to community aesthetics. This is accomplished by providing high quality parks and facilities, highly trained professional staff, special events, and wholesome, constructive recreation programming.

Strategic Initiatives

1. Provide the community with an array of recreational facilities and opportunities.
2. Continue to contribute positively to the aesthetic appeal of the community.
3. Maintain and upgrade park facility aesthetics.

Fiscal Year 2005 Accomplishments

1. Completed Henderson Park and Pool expansion and construction.
2. Completed construction of parking lot and four additional horseshoe courts at Haswell Park.
3. Expansion and installation of additional Christmas lighting at Haswell Park and City Buildings.
4. Organization and implementation of Holiday Magic Special Event.
5. Addition of 5' high 1/2 pipe feature at Williamson Skate Park.
6. Installation of walking/jogging trails at Crescent Park (1/4 mile) and Scurry Park (1/2 mile).
7. Development and completion of two pocket parks: Shirewood Park and Redbud Park.
8. Increased pavilion rentals by 20%.
9. Improved public perception and increased marketing of the Parks and Recreation Department through the use of Channel 16, ads in The Eagle and The Battalion, and expanded Parks & Recreation Activity Guide distribution at local businesses, the CVB and the Chamber of Commerce.
10. Expanded special event offerings with the hiring of a Recreation Supervisor (Special Events/Marketing).
11. Began design and construction of the Turkey Creek Trail project.
12. Added one additional Summer Park Program site at Villa West Park.
13. Added heaters to restrooms at 7 Parks in order to allow them to stay open year round; funding through a \$12,000 CDBG Grant through the City of Bryan Community Development Department.

Fiscal Year 2006 Goals and Objectives

1. Complete construction of Turkey Creek Trail project.
2. Update Parks, Recreation, Open Space and Trails Master Plan.
3. Expand special event offerings through development of a City of Bryan signature event.
4. Promote and market the Parks and Recreation Department benefits to the community through emphasis of youth development, health and wellness, and economic impact.
5. Add one additional Summer Park Program site.
6. Expand Tennis programming at the Bryan Tennis Center by offering lessons and league play.
7. Expand Recreation programs by offering Pee Wee Tennis, Pee Wee Golf, Youth Kickball, and Adult Flag Football.
8. Operate within allocated budget.

General Fund

Parks and Recreation

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 871,547	\$ 1,000,519	\$ 1,000,519	\$ 1,076,985
Supplies	95,027	124,427	124,472	146,627
Maintenance	73,090	67,800	67,800	107,589
Other Service Charges	1,150,041	2,139,700	2,181,500	2,671,240
Capital Outlay	148,830	100,000	368,183	440,000
Total Expenses	<u>\$ 2,338,535</u>	<u>\$ 3,432,446</u>	<u>\$ 3,742,474</u>	<u>\$ 4,442,441</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Department Manager	1	1	1
Athletic Supervisor	1	1	1
Neal Recreation Center Supervisor	1	1	1
Aquatic Supervisor	1	1	1
Special Events/Marketing Supervisor	-	-	1
Grounds Foreman	1	1	1
Parks Grounds Worker	2	2	2
Maintenance Technician	-	1	1
Total Staffing	<u>7</u>	<u>8</u>	<u>9</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Percent completion of Henderson Park and Pool	50%	100%	NA
Percent completion of Tiffany Park	50%	100%	NA
Percent completion of Turkey Creek Trail	10%	50%	100%
Percent completion of Visitor's Center	0%	50%	100%
Percent completion of Gateway Plan	80%	100%	NA
Percent of Department contract grounds maintenance	95%	95%	95%
Percent completion of Austin's Colony play unit surfacing	50%	100%	NA
Percent completion of modifications at Mun. Golf Course	100%	NA	NA
Percent completion of replacement play units at BRAC	100%	NA	NA
Percent of cooperative programs with BISD and CSPARD	18	18	18
Number of Pavilion Rentals	843	900	950

Mission Statement 2006

To provide equal opportunity access to information, high quality book and multimedia materials, programs, exhibits, and online resources to meet the needs of a diverse community for lifelong learning, cultural enrichment and intellectual stimulation. To fulfill its mission, the Library System employs a knowledgeable, well-trained staff committed to excellent service. It is also supported by the Library Advisory Board and the Friends of the Library.

Strategic Initiatives

1. Develop a long-range plan for system libraries and facilities.
2. Provide year-round, age appropriate programs that foster the love of reading.
3. Evaluate and refine circulation services to ensure excellence.
4. Evaluate the reference services to ensure that the materials and electronic resources can provide variety and current information.

Fiscal Year 2005 Accomplishments

1. Migrated to Horizon, an upgraded automated Dynix system.
2. Sent 5 librarians to the Texas Library Association conference in Austin.
3. Provided 2 1/2 months of programs during the summer reading program for children.
4. Provided weekly programs for toddlers year round.
5. Hosted the Downtown Christmas tree lighting with musical groups and refreshments.
6. Installed 2 wireless access points in the Larry J. Ringer Public Library.
7. Renamed the College Station library the "Larry J. Ringer Public Library"
8. Provided advanced computer classes with the help of a volunteer.

Fiscal Year 2006 Goals and Objectives

1. Participate in community reading program.
2. Produce one workshop for beginning genealogists.
3. Increase the size of the books on compact disc (CD) collection by purchasing at least 100 more titles.
4. Increase the size of the Spanish collection by adding at least 50 more titles.
5. Collaborate with the Children's Museum for at least one project.
6. Provide training opportunities for all staff members.
7. Begin an oral history project.
8. Develop a long range plan.
9. Install wireless connections in the Bryan Library.

General Fund

Bryan+ College Station Library

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Bryan Public Library:				
Salaries and Benefits	\$ 963,873	\$ 1,015,735	\$ 1,015,735	\$ 1,034,512
Supplies	11,259	16,405	57,350	16,405
Maintenance	32,045	31,035	32,650	31,535
Other Service Charges	99,646	86,393	86,403	95,893
Capital Outlay	125,030	101,470	144,577	101,470
Total Expenses	<u>\$ 1,231,853</u>	<u>\$ 1,251,038</u>	<u>\$ 1,336,715</u>	<u>\$ 1,279,815</u>
College Station Branch:				
Salaries and Benefits	\$ 615,496	\$ 641,481	\$ 641,481	\$ 666,193
Supplies	9,331	10,575	10,575	10,575
Maintenance	25,621	18,890	18,890	18,911
Other Service Charges	14,297	15,081	15,462	15,060
Capital Outlay	57,415	48,000	90,165	48,000
Total Expenses	<u>\$ 722,160</u>	<u>\$ 734,027</u>	<u>\$ 776,573</u>	<u>\$ 758,739</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Library Services Division Manager	1	1	1
Bryan Public Library:			
Administrative Assistant	1	1	1
Administrative Clerk	1	1	1
Automation Systems Technician	1	1	1
Senior Librarian	-	-	2
Reference Librarian	6	6	4
Technical Services Clerk	1	1	1
Catalog Librarian / Tech Services	1	1	1
Library Clerk	3	3	3
Library Supervisor	1	1	1
Carnegie Branch Librarian	2	2	2
Carnegie Branch Clerk	1	1	1
College Station Branch:			
Library Supervisor	1	1	1
Branch Librarian	1	1	1
Library Clerk	8	8	6
Reference Librarian	5	5	6
Library Driver/Clerk	-	-	1
Service Worker	1	1	1
Total Staffing	<u>35</u>	<u>35</u>	<u>35</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Circulation	731,924	753,800	776,414
Library Visitors	303,884	308,000	308,000
Number of Volumes	227,118	233,313	240,312
Number of Reference Inquiries	32,603	33,000	33,500
Circulation of juvenile materials	312,155	313,500	314,000
Computer use	49,910	50,000	50,500
New patron registration	7,449	7,500	7,600



CITY OF BRYAN
The Good Life, Texas Style.™

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ENTERPRISE FUNDS OVERVIEW

Fund Description

The City's enterprise funds are financed and operated in a manner similar to private business enterprises. The costs of providing products and services to the public are recovered primarily through user charges. The City's enterprise funds include Water, Wastewater, Solid Waste, City Electric (BTU City), Rural Electric (BTU Rural), Coulter Field Airport and Bryan Commerce and Development (BCD).

At the end of fiscal year 2005, the Water and Wastewater Funds were undergoing an extensive management review. At the time of budget adoption it was unclear how staffing levels would be affected for FY2006; therefore, the adopted FY2006 staffing levels have remained the same as adopted in FY2005. If any changes affect funding, those adjustments will be made through the process as described in the Budget Overview.

Fiscal Year 2006 Narratives

Water Fund

Water fund operating revenues for FY2006 are proposed to be \$9,940,863, an increase of \$1,065,726 (12%) from the FY2005 adopted figure of \$8,875,127. The FY2005 realized revenues were \$859,637 (9.7%) higher than the FY2005 adopted budget due to higher than expected consumption. The FY2006 budget amount was based upon the FY2005 realized water sales revenues plus a rate increase of 6%. The rate increase is necessary to fund the debt service payments on the new debt issuance for capital water projects.

Operating expenses for the 2006 fiscal year total \$4,999,158, an increase of \$227,195 (4.8%) from the FY2005 adopted budget of \$4,771,964. Approximately half of the increase is in the Water Production Department. With the addition of Water Well #18, electric utility expenses are projected to increase \$152,500. Water Distribution expenses are projected to increase \$82,487 (4.7%) over the FY2005 adopted budget; the increases are due to fuel cost increases for the operation of the Water Distribution fleet and water system maintenance increases.

Non-operating expenses have increased from \$3,889,167 in FY2005 to \$4,474,001 in FY2006, an increase of \$584,834 (15%). Capital outlay increased from \$71,000 in the adopted FY2005 to \$200,000 in FY2006. The planned capital expenditures for FY2006 include replacement vehicles (\$50,000) and a track hoe (\$150,000). With another planned debt issuance in fiscal year 2006, debt service payments have increased substantially (\$418,751) in order to cover the debt service payments.

The Water Fund is projected to realize a net income of \$467,694 from FY2006 activity. Working capital is proposed to be \$3,216,646 at year end, which well exceeds the recommended requirement of sixty days operating expenses (\$821,780). The proposed

coverage ratio of 1.54 times the average annual debt service is greater than the covenanted pledge of 1.25.

Wastewater Fund

Revenues in the Wastewater Fund are expected to be \$11,379,095 for FY2006, \$917,558 (8.8%) higher than the adopted budget of \$10,461,536 for FY2005. The Wastewater Fund realized revenues for FY2005 were \$619,646 (5.9%) higher than the FY2005 adopted budget. Wastewater revenues are based on the water consumption; as the water consumption increased in FY2005 so did the wastewater revenues. A 5% rate increase is included in FY2006 to cover anticipated debt service payments for new debt issued during FY2006.

Operating expenses in the Wastewater Fund are proposed to be \$5,999,865 in FY2006. This is a \$52,790 (>1%) increase from the FY2005 adopted budget amount. Wastewater Treatment budgeted expenditures increased \$119,035 (5%) to accommodate anticipated higher utility costs and insurance; equipment rentals are also anticipated to increase above the FY2005 adopted budget amount. The General and Administrative Reimbursement, paid to the General Fund to reimburse for support services provided to the fund, is increasing 3.5%. This is approximately the same rate at which personnel costs are increasing; this increase will ensure the same level of service is provided to the fund.

Meanwhile, there were departments within the Wastewater Fund which were able to decrease expenditures. Pre-Treatment trimmed their budget by analyzing their historical budget usage. During FY2005, Environmental Services completed some small maintenance projects; these were one-time projects and will not continue in FY2006. Therefore, Environmental Services is able to reduce their departmental budget by \$70,464 (7.8%) in FY2006.

Non-operating expenses increased by \$27,052 (6.4%), from \$4,209,450 in FY2005 to \$4,236,502 in FY2006. The increase was due to increases in capital expenses and a slight decrease in debt service. Capital expenditures for FY2006 include replacement vehicles for the Wastewater Fleet and some heavy equipment. The decrease in debt service is due to lessening General Obligation (GO) debt service payments for wastewater related projects.

Total expenses for FY2006 are proposed to be \$10,236,367. This is an increase of \$79,842 (>1%) from the FY2005 adopted budget. Revenues are projected to exceed expenses by \$1,142,728 and working capital is projected to be \$5,146,175 at year end; this well exceeds the reserve requirement of \$845,947 for sixty days operating expenses.

The debt coverage ratio projected for FY2006 is 1.80 times the average annual debt service. The minimum coverage required by bond ordinance is 1.25 times.

Solid Waste Fund

Solid Waste Fund revenues are projected to be \$6,706,311 in FY2006. This is \$41,271 (>1%) more than the FY2005 adopted budget of \$6,665,040. During FY2005, the City Council approved adoption of increases in Transportation Fees, which resulted in increased revenues. During the fiscal year 2006 budget discussions, the City Council decided to eliminate the \$583,000 transfer from the Solid Waste Fund to the Transportation Fund. With the elimination of the transfer, it was determined that a rate increase would not be necessary for FY2006. Since rates will remain the same as those rates in effect for FY2005, revenues for residential and commercial refuse are projected to stay the same for FY2006. The main source of revenue increases is anticipated interest earnings.

Total operating expenses of the Solid Waste Fund are proposed to be \$4,804,959 in FY2006, which is a decrease of \$147,857 (3%) from the FY2005 adopted budget. The payment to the Brazos Animal Shelter is decreasing from the FY2005 adopted budget since the Police Department is now conducting animal control services. The Brazos Animal Shelter will continue to provide sheltering services for those animals taken into custody in Bryan; furthermore, the sheltering fee will increase 10% from the FY2005 amount. Payments to the Brazos Valley Solid Waste Management Agency (BVSWMMA) are projected to decrease again in FY2005. Since the Solid Waste Fund has segregated and increased their residential brush pickups, brush is being processed at the City-owned Compost Facility instead of being dumped at the landfill; therefore, the tipping fees at the landfill have decreased.

Non-operating expenses are decreasing \$104,761 (7.1%) from the FY2005 adopted budget of \$1,587,350. The main source of the decrease is the elimination of the transfer (\$583,000) to the Street Improvement Fund. Capital purchases are increasing \$313,623 (71.9%) from the FY2005 adopted budget of \$436,377 to an FY2006 budget of \$750,000. These funds will be used to purchase replacement equipment: two front end loaders (\$177,000 each) and one side loader (\$177,000). The collection container replacement inventory will also be maintained with \$65,000 in expenditures.

Overall, revenues exceed expenditures by \$418,763. The ending working capital is projected to be \$2,100,791, well above the reserve requirement of sixty days operating expenses (\$789,856).

Bryan Texas Utilities (BTU)

Bryan Texas Utilities (BTU) is an enterprise activity of the City of Bryan, Texas. BTU operates a "City" and "Rural" electric system. Each system, while operated by a common staff, is maintained separately for internal and external accounting and reporting purposes. The City Electric System encompasses those services provided to customers within the city limits of Bryan. These services include Production, Transmission, Distribution, Administration, Customer Service, New Ventures and QSE (Qualified Scheduling Entity) services. The Rural Electric Division is composed of the Distribution and Administrative services directly attributable to the rural service area which is comprised of those areas

outside the city limits of the City of Bryan. This includes portions of Brazos, Burleson, and Robertson Counties and also the City of Snook.

Overall revenues for the BTU-City service are projected to be \$128,345,116 in FY2006. This is an increase of over \$23 million (21.9%) from the FY2005 adopted budget. The realized revenues from FY2005 were \$141.8 million, which is \$36.5 million (34.7%) higher than the original adopted budget due to increased revenue from the Electric Reliability Council of Texas (ERCOT) that resulted from increased operation of BTU's production units to comply with market protocol.

Total operating expenses for BTU-City for FY2006 are \$113,038,254. This is an increase of \$12 million (11.8%) from the FY2005 adopted budget. The increased cost of fuel and increased operation of BTU's production units have caused Production operating costs to increase over \$18.3 million from FY2005 to FY2006.

Capital outlays for system improvements are also decreasing from FY2005 to FY2006 by over \$7.3 million (96%). FY2005 capital improvements were funded solely through working capital; in FY2006, capital improvements will be funded by both working cash of \$7,696,025 and a \$12 million debt issuance. Debt service payments are budgeted to increase by \$1,010,431 (257%) to accommodate payments for the new debt issuance. Capital improvements funded by working capital will fund improvements in distribution and system growth.

FY2006 operations are expected to reduce working capital by an estimated \$395,954. This leaves the BTU-City fund with estimated working capital of \$6,176,868 million.

BTU-Rural total revenues for FY2006 are \$24,991,949, which is \$2,046,705 (8.9%) higher than the FY2005 adopted budget of \$22,945,244.

The BTU-Rural operating expenses for FY2006 are projected to be \$22,341,196; this is \$2,089,965 (10.3%) more than FY2005. The increased cost of power purchased from BTU comprises the majority of this increase. Capital expenses are projected to almost double to \$3,442,500 in FY2006 from the FY2005 adopted budget of \$1,890,000 due to increased customer growth.

Working capital in the BTU-Rural Fund is proposed to be \$6.926 million at year end. This will be a decrease of \$791,747 from the projected FY2006 beginning balance of \$7,717,447, which is more than sufficient to cover the 45 day operating reserve requirement of \$2,754,394.

Airport Fund

Coulter Field is a general use airport on the northeast side of Bryan. It is managed by a fixed base operator (FBO) under contract with the City. FY2006 revenues are proposed to be similar to FY2005 adopted revenues. The difference between the FY2005 adopted and projected revenues were grant proceeds for the FY2005 Routine Airport Maintenance Program (RAMP), which required 50% City matching funds; the FY2006 budget contains

no grant funding for any projects. It is anticipated that the City will apply for this grant program every other year, instead of yearly.

Operating expenses will decrease by \$11,343 (54%) from FY2005 budget of \$32,630 to \$21,287 in FY2006. This decrease is budgeted entirely in the Other Services and Charges category. Decreases in electric utility expenses are based on historic actual expenses being less than budgeted; with no planned improvements at the airport in FY2006, there will be no need for professional engineering services. The maintenance budget of \$5,000 will stay the same as the adopted FY2005 budget; this will cover any necessary operational maintenance. No capital airport improvements are budgeted in FY2006.

For FY2006, the Airport working capital is projected to increase \$5,690 to \$97,278; the 45 day minimum operating reserve requirement of \$2,624 is covered by the projected working capital.

Bryan Commerce and Development (BCD)

In fiscal year 2000, the City embarked on a major development program for the west side encompassing approximately 850 acres. The development program, known as "Traditions", will ultimately include a country club, golf course and a residential development. In connection with the development program, the City created Bryan Commerce and Development, Incorporated ("BCD"). The creation and use of BCD was essential since the Texas Local Government Code (LGC) limits the power and activities of local governments in respect to non-traditional government activities, specifically regarding the disposition of property.

BCD is party to a limited partnership (Bryan/Jordan, L.P.) created for the purpose of residential development. BCD's interest in the partnership is 44% and BCD contributes land to the project. The land has been acquired using an \$8.5 million grant from the City.

On September 4, 2001, BCD purchased the historic LaSalle Hotel in Downtown Bryan. This acquisition was done in order to protect the City's interest in the property, primarily in the form of a HUD Section 108 loan and an agreement with a local bank. The City has contracted the operations to a professional hotel management firm.

For Fiscal Year 2006, BCD will expend an estimated \$631,683 for the Traditions and LaSalle projects. A portion of the land for the Traditions Project was acquired in exchange for a seven year note; the amount due in FY2006 for this note amounts to \$492,858. The balance of the expenses in FY2006 is \$88,825 allocated for operational support of the LaSalle Hotel and \$50,000 for property tax payments that may arise in connection with Traditions. The General Fund is the underlying source of funding for the LaSalle Hotel, while TIRZ #10 is the funding source for the Traditions land payment.

City of Bryan, Texas
Water Fund
Summary of Revenues and Expenditures

	<u>FY 04 Actual</u>	<u>FY05 Adopted</u>	<u>FY05 Projected</u>	<u>FY06 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Operating Revenues</u>					
Water Sales	\$8,153,659	\$8,585,727	\$9,395,000	\$9,637,990	\$ 1,052,263
Water Penalties	71,667	50,000	80,000	75,000	25,000
Miscellaneous	(2,589)	11,000	22,893	11,650	650
Interest Income	88,073	100,000	76,371	96,213	(3,787)
Water Tap Fees	177,750	128,400	160,500	120,000	(8,400)
Total Operating Revenues	8,488,560	8,875,127	9,734,764	9,940,853	1,065,726
<u>Operating Expenses</u>					
Water Administration	117,451	97,906	111,769	98,470	564
Water Production	2,364,491	2,063,073	2,076,028	2,177,837	114,764
Water Distribution	1,880,314	1,755,267	1,823,882	1,837,754	82,487
General & Admin. Reimbursement	1,041,027	855,718	855,718	885,097	29,380
Total Operating Expenses	5,403,283	4,771,964	4,867,397	4,999,158	227,195
Operating Income	3,085,277	4,103,163	4,867,367	4,941,695	838,531
<u>Non-Operating (Revenues)/Expenses</u>					
Annual Capital	17,305	71,000	314,390	200,000	129,000
Transfer to Transportation	65,000	-	-	-	-
Transfer to General Fund	(155,655)	65,000	82,858	65,000	-
Transfer to Debt Reserve	73,095	-	-	-	-
Transfer to BTU	391,500	400,000	400,000	425,000	25,000
PILOT	373,145	317,120	318,120	324,482	7,362
Right of Way Payments	239,983	236,030	236,030	240,751	4,721
Debt Service: Principal	1,150,345	1,204,527	1,204,527	1,367,621	163,094
Debt Service: Interest	1,445,683	1,595,490	1,595,490	1,851,147	255,657
Total Non-Operating Expenses	3,600,401	3,889,167	4,151,415	4,474,001	584,834
Net Increase/(Decrease)	(515,124)	213,996	715,952	467,694	
Beginning Working Capital	2,548,124	2,033,000	2,033,000	2,748,952	
Ending Working Capital	\$2,033,000	\$2,246,996	\$2,748,952	\$3,216,646	

City of Bryan, Texas
Wastewater Fund
Summary of Revenues and Expenditures

	<u>FY04 Actual</u>	<u>FY05 Adopted</u>	<u>FY05 Projected</u>	<u>FY06 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Operating Revenues</u>					
Sewer Charges	\$9,462,090	\$9,898,236	\$10,450,000	\$10,713,174	\$ 814,938
Sewer Penalties	83,861	85,000	90,000	90,000	5,000
Grit/Grease Fees	186,665	140,000	194,000	180,000	40,000
Interest Income	111,224	120,000	80,000	140,121	20,121
Compost	124,793	113,300	150,000	140,000	26,700
Miscellaneous	10,721	-	45,782	10,800	10,800
Sewer Tap Fees	97,950	105,000	71,400	105,000	-
Total Operating Revenues	10,077,304	10,461,536	11,081,182	11,379,095	917,558
<u>Operating Expenses</u>					
Wastewater Administration	108,756	82,520	86,610	89,295	6,775
Wastewater Collection	1,481,418	1,411,854	1,397,527	1,401,963	(9,891)
Wastewater Pre-Treatment	69,718	97,875	65,261	70,861	(27,014)
Wastewater Treatment	2,537,064	2,380,439	2,405,888	2,499,474	119,035
Environmental Services	686,973	976,669	890,694	906,205	(70,464)
General & Admin. Reimbursement	951,000	997,718	997,718	1,032,067	34,349
Total Operating Expenses	5,834,929	5,947,075	5,843,698	5,999,865	52,790
Operating Income	4,242,375	4,514,461	5,237,484	5,379,230	864,769
<u>Non-Operating (Revenues)/Expenses</u>					
Annual Capital	324,589	64,500	481,281	200,000	135,500
Transfer to Transportation	65,000	-	-	-	-
Transfer to General Fund	(21,394)	65,000	81,540	65,000	-
Payment in-lieu of Taxes	491,823	465,903	465,903	475,221	9,318
Right of Way Payments	225,212	229,697	229,697	234,291	4,594
Transfer to BTU	134,250	245,000	245,000	260,000	15,000
Transfer to Reserve	86,229	-	-	-	-
Debt Service-Principal	-	1,336,724	1,336,724	1,451,978	115,254
Debt Service-Interest	1,722,904	1,802,626	1,802,626	1,550,012	(252,614)
Total Non-Operating Expenses	3,028,613	4,209,450	4,642,771	4,236,502	27,052
Net Increase/(Decrease)	1,213,762	305,011	594,713	1,142,728	
Beginning Working Capital	2,194,972	3,408,734	3,408,734	4,003,447	
Ending Working Capital	<u>\$3,408,734</u>	<u>\$3,713,745</u>	<u>\$ 4,003,447</u>	<u>\$ 5,146,175</u>	

City of Bryan, Texas
Solid Waste Fund
Summary of Revenues and Expenditures

	FY 04 <u>Actual</u>	FY 05 <u>Adopted</u>	FY 05 <u>Projected</u>	FY 06 <u>Adopted</u>	Increase/ (Decrease)
<u>Operating Revenues</u>					
Residential Refuse	\$3,464,729	\$3,635,220	\$3,635,220	\$3,635,220	\$ -
Commercial Refuse	2,718,797	2,894,220	2,894,220	2,894,220	-
Recycling	37,247	25,000	30,000	25,000	-
Penalties	54,663	55,000	60,000	60,000	5,000
Gain/(Loss) on Investments (BVSWMA)	(310,555)	-	-	-	-
Interest - Operating	21,874	25,000	32,297	58,871	33,871
Miscellaneous	49,673	30,600	39,734	33,000	2,400
Total Operating Revenues	6,036,428	6,665,040	6,691,471	6,706,311	\$41,271
<u>Operating Expenses</u>					
Personnel Services	2,225,419	2,093,433	1,968,731	2,141,196	47,763
Supplies	221,727	265,283	280,705	265,920	637
Maintenance	257,248	242,300	233,672	255,140	12,840
Other Services and Charges	373,482	318,953	323,417	318,614	(339)
Animal Shelter	327,736	331,267	170,857	127,279	(203,988)
BVSWMA	1,010,748	1,123,580	1,030,000	1,098,580	(25,000)
Administrative Reimbursement	590,000	578,000	578,000	598,230	20,230
Total Operating Expenses	5,006,360	4,952,816	4,585,382	4,804,959	(147,857)
Operating Income	1,030,068	1,712,224	2,106,089	1,901,352	189,128
<u>Non-Operating (Revenues)/Expenses</u>					
Annual Capital	194,064	436,377	749,035	750,000	313,623
Street Repair Transfer	583,000	583,000	583,000	-	(583,000)
Transfer to BTU	134,250	240,000	240,000	245,000	5,000
Transfer to General Fund	-	-	148,809	168,855	168,855
Payment in-lieu of Taxes	24,060	35,977	35,977	36,697	720
Right of Way Payments	421,921	388,473	388,473	396,242	7,769
Administrative Reimbursement from Water/WW	(158,131)	(185,435)	(185,435)	(190,784)	(5,349)
Paying Agent Fees/Issuance Costs	1,923	1,924	1,924	300	(1,624)
Debt Service - Principal	66,558	74,709	74,709	73,367	(1,342)
Debt Service - Interest	21,205	12,325	12,325	2,912	(9,413)
Total Non-Operating Expenses	1,288,850	1,587,350	2,048,817	1,482,589	(104,761)
Net Increase/(Decrease)	(258,782)	124,874	57,272	418,763	
Beginning Working Cash	1,883,538	1,624,756	1,624,756	1,682,028	
Ending Working Cash	\$1,624,756	\$1,749,630	\$1,682,028	\$2,100,791	

City of Bryan, Texas
BTU - City
Summary of Revenues and Expenditures

	<u>FY04 Actual</u>	<u>FY05 Adopted</u>	<u>FY05 Projected</u>	<u>FY06 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Operating Revenues</u>					
Urban Service Area					
Base Revenues	\$ -	\$ -	\$ -	\$ 39,053,000	\$ 39,053,000
Fuel Revenues	-	-	-	32,124,381	32,124,381
Rural Wholesale Revenue					
Base Revenues	-	-	-	10,017,077	10,017,077
Fuel Revenues	-	-	-	10,733,549	10,733,549
Off-System Wholesale Revenue	-	-	-	29,783,888	29,783,888
Transmission Service Revenue	-	-	-	1,597,884	1,597,884
Miscellaneous	-	-	-	3,208,100	3,208,100
Interest	-	-	-	1,827,237	1,827,237
Electric System	111,473,455	104,071,947	137,090,000	-	(104,071,947)
Other Income	-	1,189,680	4,662,826	-	(1,189,680)
Total Operating Revenues	111,473,455	105,261,627	141,752,826	128,345,116	23,083,489
<u>Operating Expenses</u>					
Personnel	8,319,213	-	-	-	-
Electric Operations	84,039,991	-	-	-	-
Maintenance	1,962,146	-	-	-	-
Other Services and Charges	1,656,452	-	-	-	-
Other Expenses	1,002,988	-	-	-	-
General and Administrative	2,519,373	-	-	-	-
Fuel and Purchased Power	-	-	-	68,558,056	68,558,056
TMPA Capacity	-	-	-	25,425,672	25,425,672
Production	-	79,151,790	113,151,790	3,450,999	(75,700,791)
QSE	-	1,457,700	1,457,700	1,552,444	94,744
Transmission	-	2,702,627	2,702,627	2,777,603	74,976
Distribution	-	2,103,000	2,103,000	2,177,800	74,800
Customer Accounts	-	2,890,541	2,890,541	2,973,097	82,556
New Ventures	-	1,012,543	1,012,543	1,034,810	22,267
Administrative and Shared Services	-	11,755,460	11,755,460	4,492,773	(7,262,687)
Administrative Transfer	-	-	-	595,000	595,000
Total Operating Expenses	99,500,163	101,073,661	135,073,661	113,038,254	11,964,593
Operating Income	11,973,292	4,187,966	6,679,165	15,306,862	11,118,896
<u>Non-Operating Expenses</u>					
Right of Way & PILOT Payments	-	-	-	6,351,866	6,351,866
Annual Capital	9,739,134	15,086,000	8,589,000	7,696,025	(7,389,975)
Debt Service-Principal	360,454	360,000	360,000	843,862	483,862
Debt Service-Interest	350,000	284,494	284,494	811,063	526,569
Total Non-Operating Expenses	10,449,588	15,730,494	9,233,494	15,702,816	(27,678)
Net Income/(Loss)	1,523,704	(11,542,528)	(2,554,329)	(395,954)	
Beginning Fund Balance	7,603,447	9,127,151	9,127,151	6,572,822	
Ending Fund Balance	\$ 9,127,151	\$ (2,415,377)	\$ 6,572,822	\$ 6,176,868	

Note: Prior to FY2004 expenses were not budgeted by business

City of Bryan, Texas
BTU - Rural
Summary of Revenues and Expenditures

	<u>FY04 Actual</u>	<u>FY05 Adopted</u>	<u>FY05 Projected</u>	<u>FY06 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Operating Revenues</u>					
Electric System	\$ 22,332,873	\$ 22,870,244	\$ 22,942,920	\$ 24,858,049	\$ 1,987,805
Other Income	-	75,000	130,000	133,900	58,900
Total Operating Revenues	<u>22,332,873</u>	<u>22,945,244</u>	<u>23,072,920</u>	<u>24,991,949</u>	<u>2,046,705</u>
<u>Operating Expenses</u>					
Purchased Power	-	18,712,641	18,712,641	20,750,626	2,037,985
Transmission	-	172,500	172,500	177,120	4,620
Distribution	-	1,177,000	1,177,000	1,221,450	44,450
Personnel	556,456	-	-	-	-
Maintenance	347,624	-	-	-	-
Administrative and Shared Services	188,954	189,090	189,090	192,000	2,910
Operations (Note)	18,330,971	-	-	-	-
Total Operating Expenses	<u>19,424,005</u>	<u>20,251,231</u>	<u>20,251,231</u>	<u>22,341,196</u>	<u>2,089,965</u>
Operating Income/(Loss)	<u>2,908,868</u>	<u>2,694,013</u>	<u>2,821,689</u>	<u>2,650,753</u>	<u>(43,260)</u>
<u>Non-Operating Expenses</u>					
Annual Capital	<u>1,687,669</u>	<u>1,890,000</u>	<u>3,390,000</u>	<u>3,442,500</u>	<u>1,552,500</u>
Total Non-Operating Expenses	<u>1,687,669</u>	<u>1,890,000</u>	<u>3,390,000</u>	<u>3,442,500</u>	<u>1,552,500</u>
Net Income	1,221,199	804,013	(568,311)	(791,747)	
Beginning Fund Balance	<u>7,064,559</u>	<u>8,285,758</u>	<u>8,285,758</u>	<u>7,717,447</u>	
Ending Fund Balance	<u>\$ 8,285,758</u>	<u>\$ 9,089,771</u>	<u>\$ 7,717,447</u>	<u>\$ 6,925,700</u>	

Note: Prior to FY2004 expenses were not budgeted by business unit.

City of Bryan, Texas
 Airport Fund
 Summary of Revenues and Expenditures

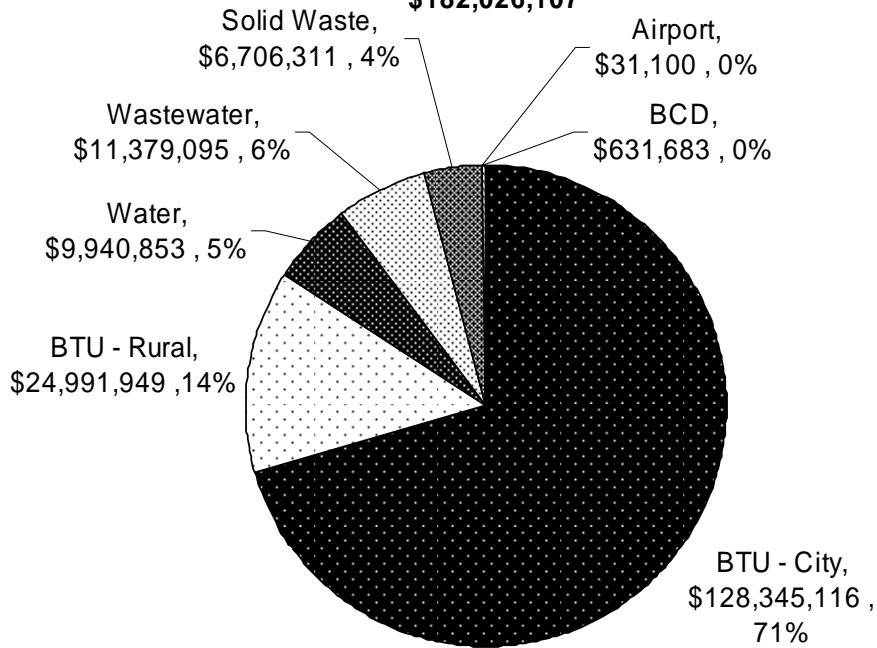
	<u>FY 04 Actual</u>	<u>FY 05 Adopted</u>	<u>FY05 Projected</u>	<u>FY 06 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Rent	\$ 27,343	\$ 27,000	\$ 27,000	\$ 27,000	\$ -
Fuel Revenue	2,414	2,000	1,300	1,300	(700)
Grant Receipts	124,989	-	27,500	-	-
Interest Income	1,287	400	2,500	2,500	2,100
Other Miscellaneous	300	-	8,303	300	300
	<hr/>				
Total Revenues	156,333	29,400	66,603	31,100	1,700
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<u>Operating Expenses</u>					
Maintenance	33,170	5,000	50,208	5,000	-
Other Services and Charges	14,178	27,630	24,072	16,287	(11,343)
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Total Expenses	47,348	32,630	74,280	21,287	(11,343)
	<hr/>				
Operating Income/(Loss)	108,985	(3,230)	(7,677)	9,813	13,043
	<hr/>				
<u>Non-Operating Expenses</u>					
Airport Improvements	100,349	-	10,053	-	-
Debt Service - Principal	-	5,384	5,384	1,875	(3,509)
Debt Service - Interest	2,649	2,532	2,724	2,248	(284)
	<hr/>				
Total Non-Operating Expenses	102,998	7,916	18,161	4,123	(3,793)
	<hr/>				
Increase (Decrease) in Working Capital	5,987	(11,146)	(25,838)	5,690	
	<hr/>				
Beginning Working Capital	111,439	117,426	117,426	91,588	
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Ending Working Capital	\$ 117,426	\$ 106,280	\$ 91,588	\$ 97,278	
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City of Bryan, Texas
Bryan Commerce and Development Fund
Summary of Revenues and Expenditures

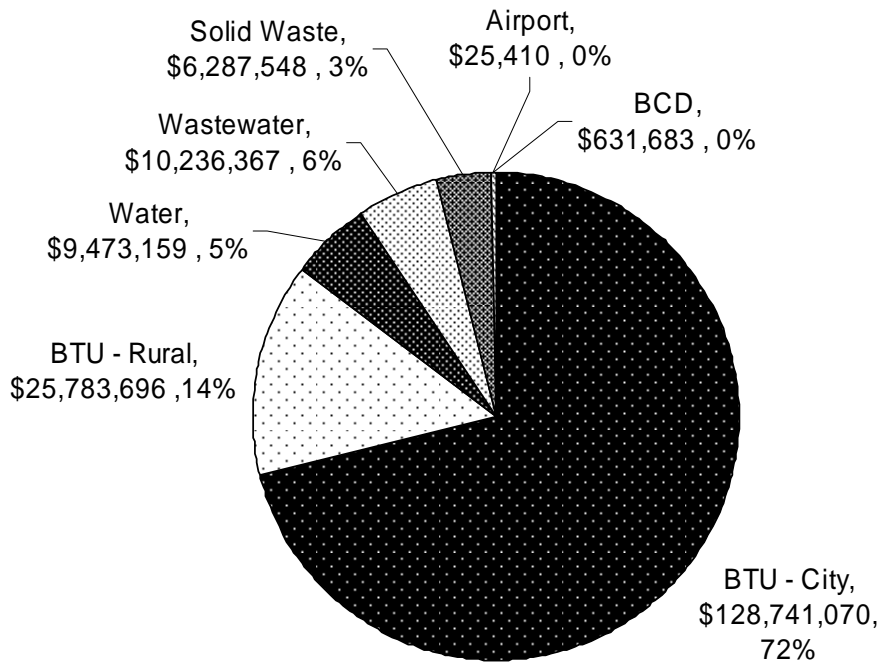
	<u>FY04</u> <u>Actual</u>	<u>FY05</u> <u>Adopted</u>	<u>FY05</u> <u>Projected</u>	<u>FY06</u> <u>Adopted</u>	<u>Increase/</u> <u>(Decrease)</u>
<u>Revenues</u>					
Transfer from General Fund	\$ 622,043	\$ 205,565	\$ -	\$ 88,825	\$ (116,740)
Transfer from Oil & Gas	67,328	25,000	-	50,000	25,000
Transfer from TIRZ #10	-	514,286	514,286	492,858	(21,428)
Interest Income	7,548	-	-	-	-
Total Revenues	696,919	744,851	514,286	631,683	(113,168)
<u>Expenditures</u>					
Other servies and charges	68,824	25,000	2,589	50,000	25,000
LaSalle Hotel Support	86,329	205,565	-	88,825	(116,740)
Cashion Land Note - Principal	428,572	428,572	428,572	428,572	-
Cashion Land Note - Interest	107,142	85,714	85,714	64,286	(21,428)
Total Expenditures	690,867	744,851	516,875	631,683	(113,168)
Net Increase/(Decrease)	6,052	-	(2,589)	-	
Beginning Working Capital	-	6,052	6,052	3,463	
Ending Working Capital	\$ 6,052	\$ 6,052	\$ 3,463	\$ 3,463	

**City of Bryan, Texas
Fiscal Year 2006**

**Enterprise Fund Revenues
\$182,026,107**

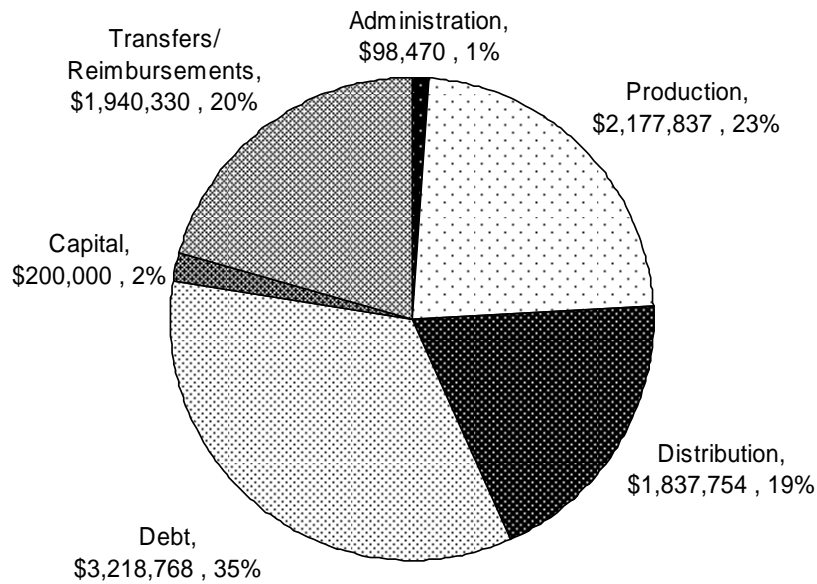


**Enterprise Fund Expenses
\$181,178,933**

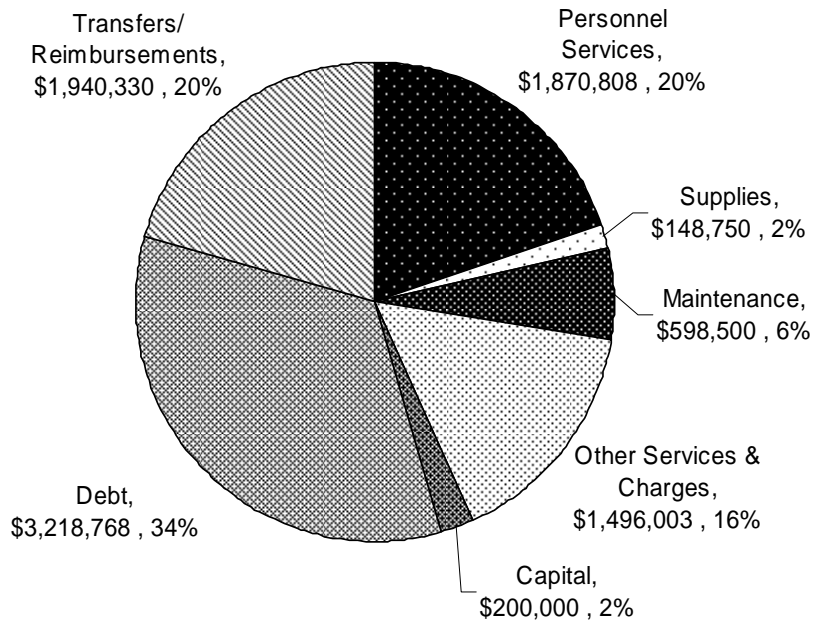


**City of Bryan, Texas
Fiscal Year 2006**

**Water Fund
Expenses by Function
\$9,473,159**

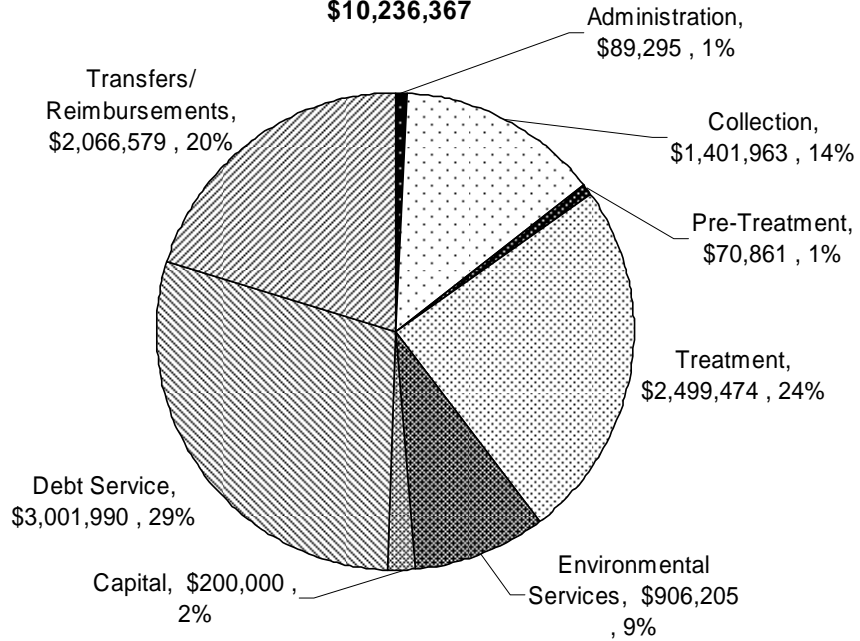


**Water Fund
Expenses by Category**

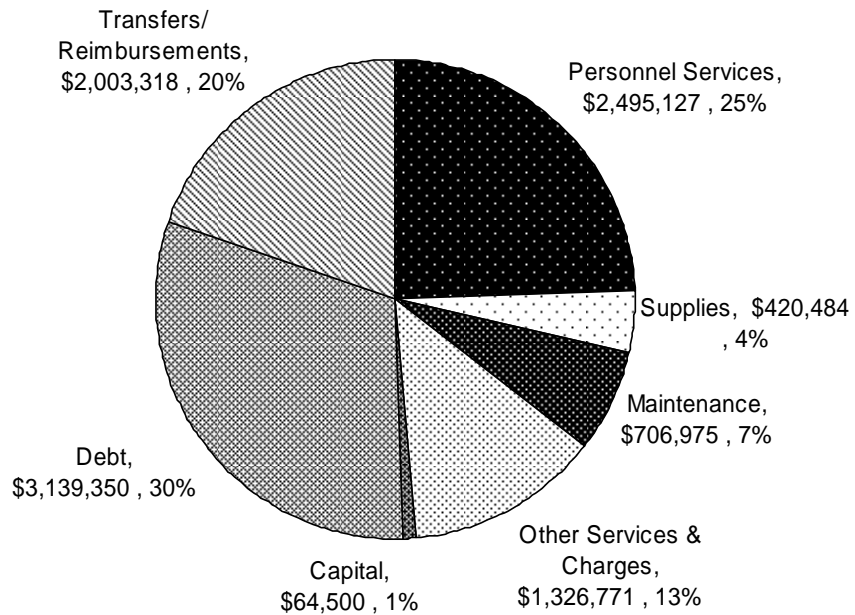


**City of Bryan, Texas
Fiscal Year 2006**

**Wastewater Fund
Expenses by Function
\$10,236,367**

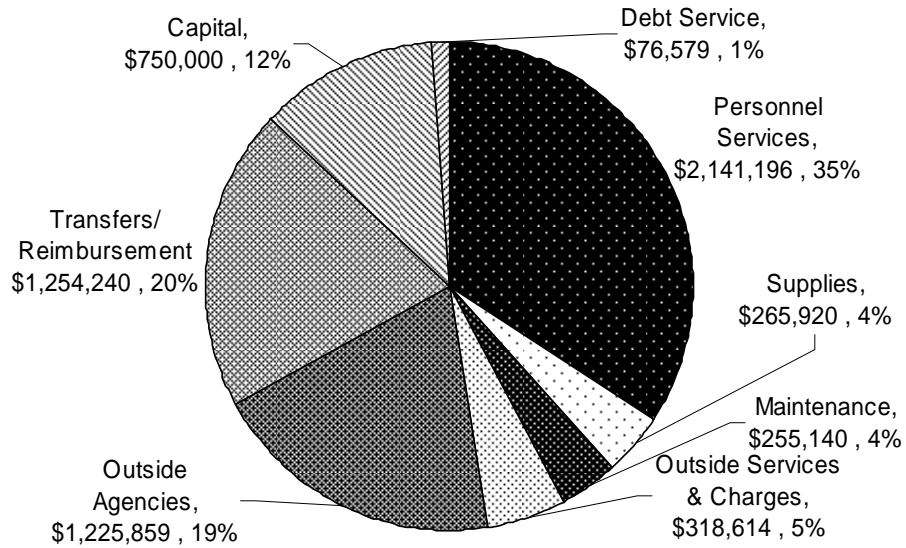


**Wastewater Fund
Expenses by Category**

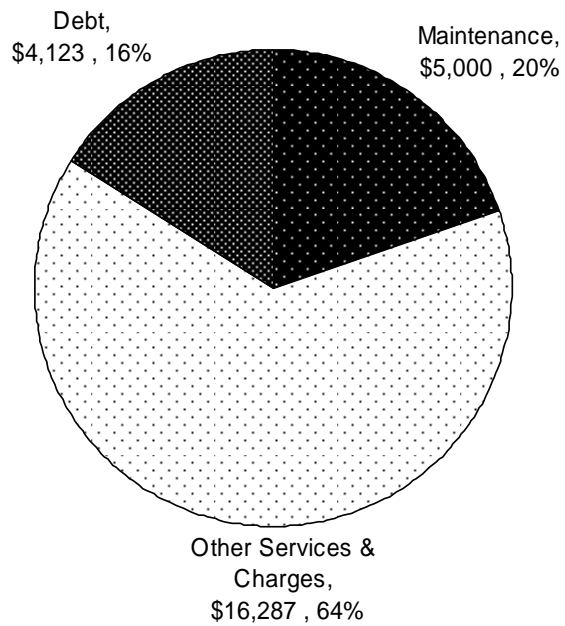


**City of Bryan, Texas
Fiscal Year 2006**

**Solid Waste Fund
Expenses by Category
\$6,287,548**

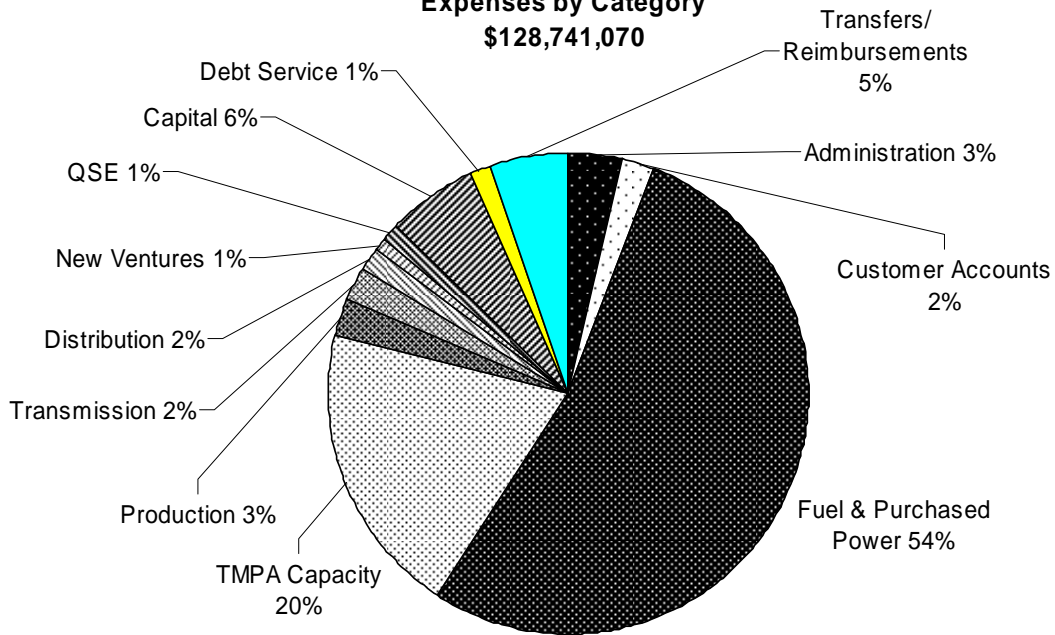


**Airport Fund
Expenses by Category
\$25,410**

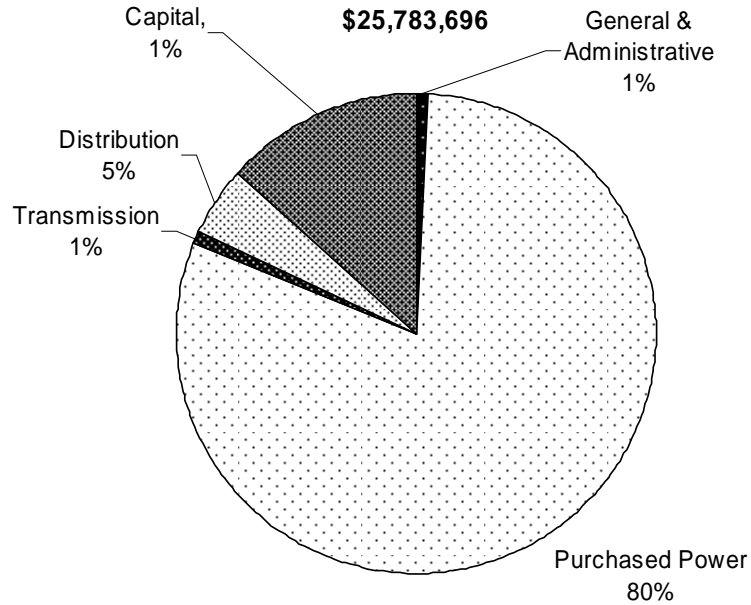


**City of Bryan, Texas
Fiscal Year 2006**

**BTU-City Fund
Expenses by Category
\$128,741,070**



**BTU-Rural Fund
Expenses by Category
\$25,783,696**



Mission Statement

Water Services exists to produce and supply safe, palatable, potable water to City of Bryan customers in sufficient quantity and pressure to meet demands and to safely collect, transport and treat wastewater.

Strategic Initiatives

1. The City maintains sufficient quantities of water to meet demands.
2. Water is safe for human consumption.
3. No low water pressure or quantity problems occur.
4. Annual maintenance operations performed within budget.
5. Provide excellent customer service while responding to requests in a timely manner.
6. The City receives no water quality violations.

Fiscal Year 2005 Accomplishments

1. Demand did not exceed 90% of production capacity.
2. Routine water samples were 99.78% bacteriologically safe.
3. Complied with all State and Federal Regulations for water.
4. Installed 4,600 linear feet of new water line with valves, hydrants and other appurtenances, replacing old deteriorated lines which improved fire flows and pressure.
5. Completed drilling and installation of Well Number 18 and associated collection line.
6. Installed Variable Frequency Drive (VFD) at High Service Pump Station.
7. Made multiple repairs to the two 27" water transmission lines on Mumford Road.
8. Began replacement of High Service Pump Station Header Piping.
9. Relocated several hundred feet of 12" water line for Villa Maria Grade Separation project.
10. Completed 9,747 water work orders.

Fiscal Year 2006 Goals and Objectives

1. Complete upgrades to water infrastructure to provide at least 500 gallon per minute (gpm) fire flows to all areas of the City that have fire protection.
2. Complete upgrades to water infrastructure to bring fire protection to some of the areas of the City that do not currently have fire protection.
3. Within budgetary constraints, replace deteriorated and failing water transmission and distribution lines.
4. Continue to maintain 96% or greater of routine water samples bacteriologically safe.
5. Continue to maintain production and delivery capacity such that the demand does not exceed 90% of production and delivery capacity.
6. Establish and implement a vehicle and equipment replacement plan.
7. Increase pay for Water Services personnel to be consistent with the midpoint of industry standards.
8. Improve the working conditions for Water Services personnel, including improvements to office space and restroom facilities.

Water Fund

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 1,928,632	\$ 1,838,210	\$ 1,842,475	\$ 1,870,808
Supplies	162,679	121,700	129,877	148,750
Maintenance	679,460	585,900	583,760	598,500
Other Service Charges	1,591,485	1,370,436	1,455,567	1,496,003
Administrative Reimbursements	1,041,027	855,718	855,718	885,097
ROW/PILOT	613,128	553,150	554,150	565,233
Capital Outlay	17,305	71,000	314,390	200,000
Debt Service	2,596,028	2,800,017	2,800,017	3,218,768
Transfers	373,940	465,000	482,858	490,000
Total Expenses	<u>\$ 9,003,684</u>	<u>\$ 8,661,131</u>	<u>\$ 9,018,812</u>	<u>\$ 9,473,159</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Director of Environmental Services	-	0.25	0.25
Water Services Manager	1	1	1
Plant Operations Manager	0.5	0.5	0.5
Field Operations Manager	1	1	1
Field Operations Mechanic	1	1	1
Production Maintenance Foreman	1	1	1
Production Maintenance Operator	3	3	2
Distribution Foreman	2	2	2
Distribution Team Leader	6	6	6
Distribution Field Operators	17	17	17
Production Plant Operator	4	4	4
Water Meter Technician	1	1	4
Storekeeper	1	1	1
Work Order Facilitator	0.5	0.5	0.5
Electrical Technician	0.5	0.5	0.5
Total Staffing	<u>39.5</u>	<u>39.75</u>	<u>41.75</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
% Demand as a measure of capacity	90%	90%	90%
% Water samples testing safe	100%	100%	100%
% Compliance with regulatory rules	100%	100%	100%

Wastewater Fund

Mission Statement

Water Services exists to produce and supply safe, palatable, potable water to City of Bryan customers in sufficient quantity and pressure to meet demands and to safely collect, transport and treat wastewater.

Strategic Initiatives

1. Wastewater is collected, transported, and treated without violation of permit.
2. Rainfall events do not create collection system flow problems.
3. Rainfall events do not create capacity problems at the treatment plants.
4. Annual maintenance operations performed within budget.
5. Provide excellent customer service while responding to requests in a timely manner.
6. The City receives no wastewater violations.

Fiscal Year 2005 Accomplishments

1. Turkey Creek Basin Inflow and Infiltration (I&I) Reduction Rehabilitation and Replacement program completed with a 20% reduction in I/I.
2. Complied with all State and Federal Regulations for wastewater.
3. Installed 1,100 linear feet of new wastewater line with manholes, cleanouts and appurtenances, replacing old deteriorated lines.
4. Rebuilt nine creek crossings that had failed or were deteriorated to the point of eminent failure.
5. Completed 3,807 wastewater work orders.
6. Continued search for site for West Side Wastewater Treatment Plant.
7. Completed several rehabilitation projects in the Turkey Creek Basin.
8. Continued flow testing in the Still Creek Basin.
9. Completed over 60 Point repairs in the Still Creek Basin.

Fiscal Year 2006 Goals and Objectives

1. Purchase land and begin design on the West Side Wastewater Treatment Plant.
2. Continue the Still Creek Basin Inflow and Infiltration Reduction Rehabilitation and Replacement program to reduce Inflow and Infiltration in the Still Creek Basin by up to 20%.
3. Install flow monitors in the Burton Creek Basin.
4. Replace as much of the deteriorated and failing sewer line infrastructure as the budget will allow.
5. Maintain 100% compliance with State and Federal regulatory agencies.
6. Reduce rain event induced overflows by 20%.
7. Reduce sewer line stoppages from all causes by 20%.
8. Establish and implement a vehicle and equipment replacement plan.
9. Increase pay for Water Services personnel to be consistent with the midpoint of industry standards.
10. Improve the working conditions for Water Services personnel, including improvements to office space and restroom facilities.

Wastewater Fund

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 2,512,124	\$ 2,495,127	\$ 2,419,482	\$ 2,462,516
Supplies	437,846	420,484	435,670	436,498
Maintenance	614,822	706,975	647,524	653,925
Other Service Charges	1,319,137	1,326,771	1,343,304	1,414,859
Administrative Reimbursements	951,000	997,718	997,718	1,032,067
ROW/PILOT	717,035	695,600	695,600	709,512
Capital Outlay	324,589	64,500	481,281	200,000
Debt Service	1,722,904	3,139,350	3,139,350	3,001,990
Transfers	264,085	310,000	326,540	325,000
Total Expenses	<u>\$ 8,863,542</u>	<u>\$ 10,156,525</u>	<u>\$ 10,486,469</u>	<u>\$ 10,236,367</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Director of Environmental Services	-	0.25	0.25
Pre-treatment Plant Operator	1	1	1
Compost Foreman	1	1	1
Compost Equipment Operator	4	4	4
Environmental Compliance Officer	2	2	2
Industrial Waste/Pre-treatment Officer	1	1	1
Operations Manager	1	1	1
Water Quality Technician	2	2	2
Water Services Manager	0.5	0.5	0.5
Administrative Coordinator	1	1	1
Work Order Facilitator	0.5	0.5	1
Regulatory Compliance Supervisor	1	1	1
Field Operations Manager	0.5	0.5	1
Collection Foreman	1	1	1
Collection Team Leader	7	7	7
Collection Field Operator	12	12	12
Electrical Technician	1	1	1
Lift Station Technician	1	1	1
Lift Station Technician Assistant	1	1	1
Plant Operations Manager	0.5	0.5	1
Operator/Mechanic	1	1	1
Plant Operator	13	13	13
Total Staffing	<u>52.5</u>	<u>52.75</u>	<u>52.75</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
% Decrease in inflow/infiltration during rainfall	20%	20%	20%
% Compliance with regulatory rules	100%	100%	100%
% Budget expenditures within budget	100%	100%	100%

Solid Waste Fund

Mission Statement

To provide the City of Bryan with timely and cost effective solid waste collection and disposal, reduce wastes through recycling, respond to citizen complaints and requests, ensure environmental compliance, and provide accurate wastewater testing in an effort to ensure a safe, attractive, clean, and aesthetically pleasing community for residents and visitors.

Strategic Initiatives

1. Provide timely residential, commercial, and brush & bulky solid waste services.
2. Divert waste from landfill through recycling and composting programs.
3. Decrease litter and discarded materials in residential neighborhoods.
4. Increase participation in recycling programs through enhanced education efforts.
5. Provide superior customer service in Public Works Call Center.
6. Respond to customer concerns and complaints in a timely, professional manner.
7. Streamline our collection operations by minimizing the Fleet and optimizing staff.
8. Increase level of service utilizing existing staff.

Fiscal Year 2005 Accomplishments

1. Began utilizing the Code Enforcement Module of HTE to track environmental compliance related complaints which enabled staff to better track information in one centralized database. It also allowed the other users to view any open cases and has reduced the number of duplicate cases.
2. Average number of complaints received from solid waste customers continued to be less than 1% of all accounts collected each week.
3. The lab successfully passed the annual Blind Discharge Monitoring Report Quality Assurance (DMRAQA) test.
4. Initiated a 6-month commercial cardboard pilot recycling program to determine feasibility.
5. Submitted an updated Standard Operating Procedures (SOP) manual to the Texas Commission on Environmental Quality (TCEQ) for the Compost Facility to include our new method of incorporating sludge directly into the windrow process. This has significantly reduced airborne odor nuisances.
6. Compost Facility gained the Standard Testing Assurance (STA) seal which enables the City to sell product to TXDOT contractors. TXDOT requires compost products in many of their projects. This has greatly expanded our market and we are selling product as quickly as we can produce it.

Fiscal Year 2006 Goals and Objectives

1. 98% solid waste customers are collected on regular schedule.
2. All curb and gutter streets are swept 5 times per year.
3. Dead animals are removed within 24 hours of notification.
4. Increase citizen participation at recycling center by 2%.
5. Reduce the number of complaints on containers in the right-of-way by 10%.
6. Modernize the solid waste container inventory tracking process.
7. 95% Significant Industrial User's are in compliance with their Industrial Pretreatment Program (IPP).
8. 98% Businesses are cleaning grease and grit traps on time.
9. 98% Medical waste is properly disposed.
10. Sell 100% of finished product compost
11. Install a spine road into the brush working cell at the compost facility.
12. Make office improvements to the Recycling and Compost Centers
13. Install mobile data terminals in vehicles of compliance officers and solid waste supervisors.
14. Perform all lab analyses accurately and on schedule.
15. Monthly, semi-annual, and annual wastewater treatment reports are submitted on time to TCEQ.

Solid Waste Fund

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 2,225,419	\$ 2,093,433	\$ 1,968,731	\$ 2,141,196
Supplies	221,727	265,283	280,705	265,920
Maintenance	257,248	242,300	233,672	255,140
Outside Services/Charges	2,301,966	2,351,800	2,102,274	2,142,703
ROW/PILOT	445,981	424,450	424,450	432,939
Capital Outlay	194,064	436,377	749,035	750,000
Debt Service	89,686	88,958	88,958	76,579
Transfers	559,119	637,565	786,374	223,071
Total Expenses	<u>\$ 6,295,210</u>	<u>\$ 6,540,166</u>	<u>\$ 6,634,199</u>	<u>\$ 6,287,548</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Director of Environmental Services	1	0.5	0.5
Brush/Bulk Foreman	1	1	1
Brush/Bulk Equipment Operator	16	16	13
Solid Waste Supervisor	1	1	1
Solid Waste Crew Leader	-	-	2
Environmental Compliance Officer	-	-	1
Solid Waste Assessment Worker	2	2	2
Solid Waste Equipment Operator	19	19	17
Recycling Center Coordinator	1	1	1
Recycling Center Assistant	3	3	4
Customer Service Supervisor	1	1	1
Public Works Assistant	4	4	3
Public Works Clerk	2	2	3
Total Staffing	<u>51</u>	<u>50.5</u>	<u>49.5</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
% Customers collected without complaint (Residential)	99.9%	99.9%	99.9%
% Customers collected without complaint (Commercial)	99.7%	99.8%	99.8%
% Customers collected without complaint (Brush/Bulky)	99.98%	99.6%	100%
% Customers collected without complaint (Yard & Leaf)	99.99%	99.8%	100%
Average # of street sweepings annually	5.5	5.5	6.0
% Dead animal requests removed/disposed w/in 24 hours	100%	100%	100%
# Citizens utilizing recycling centers	34,670	36,000	36,720
% Industries in compliance with IPP permits	100%	97%	100%
% Businesses in compliance with grease/grit cleaning	95/95	98/96	97/95
% Medical waste facilities properly disposing of medical waste	100%	92%	100%
% Analyses completed without error and on time	100%	94%	100%
% Wastewater reports submitted on time	100%	100%	100%
% Invoices processed with 7 days of receipt	85%	88%	88%

Mission Statement

To give its customers exceptional service with reliable, competitively priced electricity while acting as a responsible and caring member of the community

Strategic Initiatives

Information is not provided since details are a competitive matter as outlined in Senate Bill 7.

Fiscal Year 2005 Accomplishments

Information is not provided since details are a competitive matter as outlined in Senate Bill 7.

Fiscal Year 2006 Goals and Objectives

Information is not provided since details are a competitive matter as outlined in Senate Bill 7.

Bryan Texas Utilities
City Electric

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 8,319,213	\$ -	\$ -	\$ -
Electric Operations	84,039,991	-	-	-
Maintenance	1,962,146	-	-	-
Other Services and Charges	2,659,440	-	-	-
Admin and Shared Services	2,519,373	11,755,460	11,755,460	4,492,773
Customer Accounts	-	2,890,541	2,890,541	2,973,097
Fuel & Purchased Power	-	-	-	68,558,056
TMPA Capacity	-	-	-	25,425,672
Production	-	79,151,790	113,151,790	3,450,999
Transmission	-	2,702,627	2,702,627	2,777,603
Distribution	-	2,103,000	2,103,000	2,177,800
New Ventures	-	1,012,543	1,012,543	1,034,810
QSE	-	1,457,700	1,457,700	1,552,444
Right of Way Transfer	-	-	-	6,351,866
Administrative Transfer	-	-	-	595,000
Capital Outlay	9,739,134	15,086,000	8,589,000	7,696,025
Debt Service	710,454	644,494	644,494	1,654,925
Total Expenses	<u>\$ 109,949,751</u>	<u>\$ 116,804,155</u>	<u>\$ 144,307,155</u>	<u>\$ 128,741,070</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Detailed information is not provided since details are a competitive matter as outlined in Senate Bill 7	203	203	203
Total Staffing	<u>203</u>	<u>203</u>	<u>203</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Detailed information is not provided since details are a competitive matter as outlined in Senate Bill 7			

Mission Statement

To give its customers exceptional service with reliable, competitively priced electricity while acting as a responsible and caring member of the community.

Strategic Initiatives

Information is not provided since details are a competitive matter as outlined in Senate Bill 7.

Fiscal Year 2005 Accomplishments

Information is not provided since details are a competitive matter as outlined in Senate Bill 7.

Fiscal Year 2006 Goals and Objectives

Information is not provided since details are a competitive matter as outlined in Senate Bill 7.

Bryan Texas Utilities**Rural Electric**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 556,456	\$ -	\$ -	\$ -
Electric Operations	18,330,971	-	-	-
Maintenance	347,624	-	-	-
General and Administrative	188,954	189,090	189,090	192,000
Purchased Power	-	18,712,641	18,712,641	20,750,626
Transmission	-	172,500	172,500	177,120
Distribution	-	1,177,000	1,177,000	1,221,450
Capital Outlay	1,687,669	1,890,000	3,390,000	3,442,500
Total Expenses	<u>\$ 21,111,674</u>	<u>\$ 22,141,231</u>	<u>\$ 23,641,231</u>	<u>\$ 25,783,696</u>

Authorized Personnel

	FY2003 Actual	FY2004 Adopted	FY2005 Adopted
Staffing is included in totals presented for BTU City	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>

Performance and Activity Measures

	FY2003 Actual	FY2004 Projected	FY2005 Adopted
Detailed information is not provided since details are a competitive matter as outlined in Senate Bill 7			

Mission Statement

To provide the highest quality facilities, provide superior service, and foster a safe aviation environment for the citizens of Bryan and the residents of this region while enhancing a transportation gateway into the community.

Strategic Incentives

1. Provide an attractive and beneficial transportation corridor that leaves a lasting positive impression on residents and visitors.
2. To continue to upgrade and improve the Coulter Airfield facility and infrastructure through the pursuit of funding from the FAA, Texas Department of Transportation (TxDOT) - Aviation Division and profits resulting from superior management of the facility with the overall goal of making and retaining Coulter Airfield as the best general aviation airport in the region.

Fiscal Year 2005 Accomplishments

1. Completed revision of Chapter 3 of the Code of Ordinances.
2. Installation of new entryway sign for the community and airport at Coulter Field.
3. Completed new airport development plan.
4. Entered into contact with the Bryan Business Council (BBC) for the sublease to a medical helicopter transport business.
5. Installed heliport and modular home for medical transport business.
6. Relocated taxiway lights and removed airfield lights.
7. Repaired existing damaged chain link fence.
8. Addressed drainage issues on airfield.
9. Sealed airport runway.
10. Removed and replaced PAPI/PLASI through a TxDOT Routine Airport Maintenance Program (RAMP) Grant.

Fiscal Year 2006 Goals and Objectives

1. Further enhance the entrance area.
2. Provide continual runway maintenance.
3. Hangars remain occupied.
4. Assist FBO with operations.
5. Keep Coulter Advisory Committee Members informed of pertinent issues.
6. Work with interested parties on airport development.
7. Begin development of strategic growth based on airport development plan.

Airport Fund**Coulter Field**

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Maintenance	\$ 33,170	\$ 5,000	\$ 50,208	\$ 5,000
Other Services/Charges	14,178	27,630	24,072	16,287
Airport Improvements	100,349	-	10,053	-
Debt Service	2,649	7,916	8,108	4,123
Total Expenses	<u>\$ 150,346</u>	<u>\$ 40,546</u>	<u>\$ 92,441</u>	<u>\$ 25,410</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
No Staff is budgeted			
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Number of hangars leased for 12 months	36	36	36
Revenue generated	\$ 27,600	\$ 28,800	\$ 28,800
Number of storage units leased for 12 months	1	1	1
Revenue generated	\$ 420	\$ 420	\$ 420
Number of privately owned hangars	2	4	4
Revenue generated	\$ -	\$ -	\$ -
Number of hangars with 25-30 year leases	2	4	4
Revenue generated	\$ 252	\$ 602	\$ 602



CITY OF BRYAN
The Good Life, Texas Style.™

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SELF INSURANCE FUND OVERVIEW

Fund Description

It is the policy of the City not to purchase commercial insurance for the risks of losses to which it is exposed, except for certain stop-loss provisions. Instead, the City believes it is more economical to manage its risks internally and set aside assets for claim settlements in an internal service fund, the Self Insurance Fund. This fund services claims for risk of loss to which the City is exposed, including property and casualty, workers compensation and environmental. Property claims in excess of \$25,000 are covered by an Interlocal Government Risk Pool. Workers' compensation and liability claims in excess of \$250,000 are covered by private excess insurance carriers. The general and auto liability exposure for municipalities in Texas is lessened due to the Texas Tort Claims Act, which limits liability to \$250,000 for each person and \$500,000 for each occurrence for bodily injury and \$100,000 for each occurrence for property damage.

The cost of providing claim servicing and claim payments is allocated by charging a "premium" to each fund. Workers compensation premiums are charged by multiplying the salary of each position in a department by a percentage that is determined by the risk category of that position. This calculated amount is "modified", or multiplied by a factor based upon that department's previous three years of claims history. Property and Casualty premiums are charged to each fund on the basis of that particular fund's exposure, for example, property premiums are predicated upon the property held by the fund in question. Liability premiums are based upon the risk assumed by each department and are modified by the claims history of the previous three years.

Fiscal Year 2006 Narratives

Revenue

Revenues for the 2006 Fiscal Year are proposed to be \$1,461,952, an increase of \$56,132 (4%) from the FY2005 adopted figure of \$1,405,820. The increase can be attributed to higher anticipated interest earnings based on FY2005 performance.

The premium revenue stream is made of two parts. Premiums collected for Workers' Compensation are projected to be \$723,164 (52.7% of the total) and premiums for liability insurance totals \$649,521 (47.3%). These are projected to stay the same as FY2005 since premiums charged to other departments and funds have not changed from the prior year.

Expenses

Operating expenses are expected to be \$2,130,291 in FY2006, a decrease of \$33,639 (1.6%) from the FY2005 adopted amount of \$2,163,930. This decrease is attributed to a \$36,449 (3.2%) reduction in the claims and judgments as projected by the actuary.

Reserves

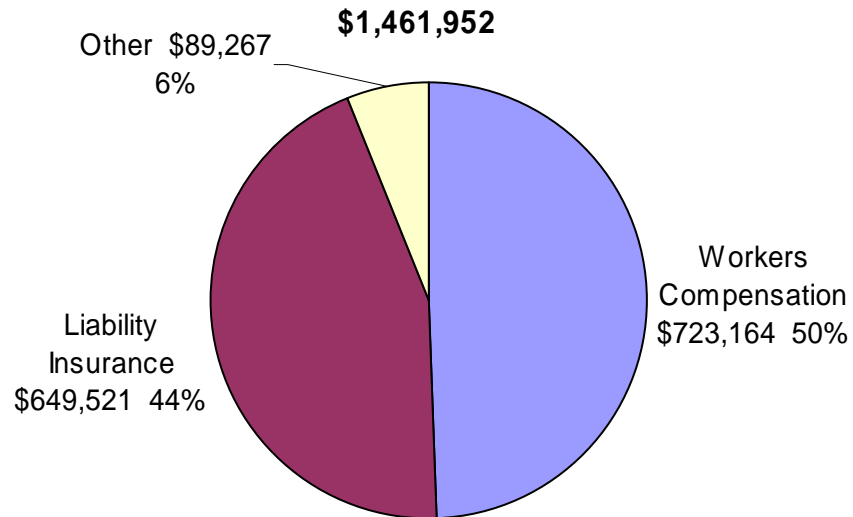
At September 30, 2004, the City's Actuary completed a study of the City's excess insurance reserves and expected future loss levels; the required undiscounted loss reserves were calculated to be \$1,292,095. The reserve for "Incurred but not Reported" (IBNR) was estimated to be \$1,152,153. The projected ending balance for FY2006 is \$5,744,902. This amount well exceeds the current loss expectations and the FY2006 expected claims of \$1,150,588. Premiums assessed to other funds will be lower over the next 2-3 years in order to reduce the excess reserves gradually.

City of Bryan, Texas
Self-Insurance Fund
Summary of Revenues and Expenditures

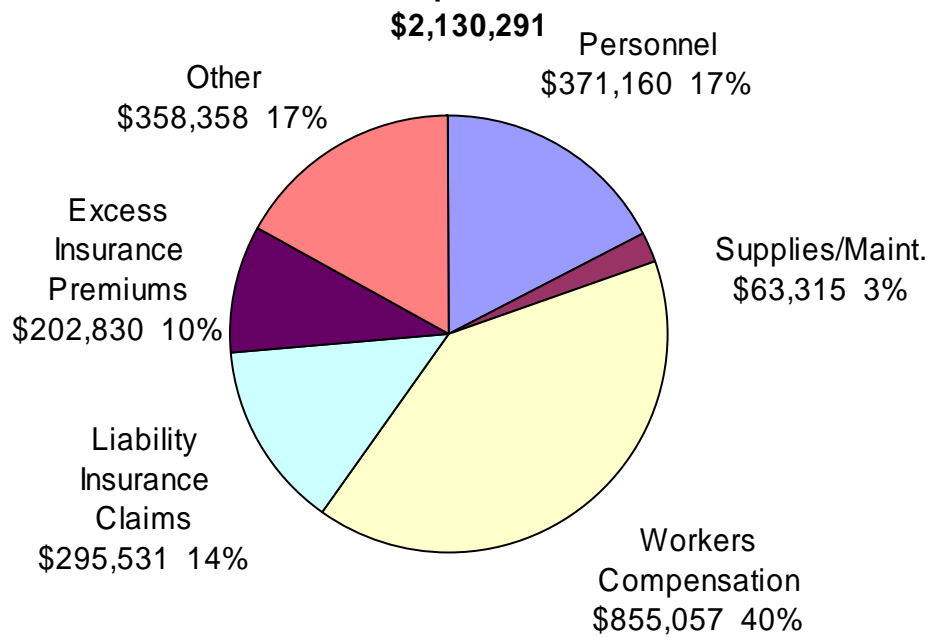
	FY 04 <u>Actual</u>	FY 05 <u>Adopted</u>	FY 05 <u>Projected</u>	FY06 <u>Adopted</u>	Increase/ <u>(Decrease)</u>
<u>Revenues</u>					
Interest Income	\$ 105,246	\$ 32,435	\$ 87,690	\$ 88,567	\$ 56,132
Other	55,104	700	705	700	-
Interdepartmental charges	1,667,580	1,372,685	1,271,389	1,372,685	-
Total Revenues	1,827,930	1,405,820	1,359,784	1,461,952	56,132
<u>Expenditures</u>					
Personal Services	351,796	345,857	345,857	371,160	25,303
Supplies	22,857	56,940	44,455	40,980	(15,960)
Maintenance	6,765	6,375	8,016	6,375	-
Other Services and Charges	84,440	139,879	139,065	143,158	3,279
Liability Insurance	175,215	224,192	175,384	202,830	(21,362)
Employee Safety	8,124	-	11,000	13,000	13,000
Claims and Judgements	353,818	1,187,037	760,826	1,150,588	(36,449)
Claims Administration	51,000	58,650	52,000	57,200	(1,450)
Reimbursement to General Fund	141,000	145,000	145,000	145,000	-
Total Expenditures	1,195,015	2,163,930	1,681,603	2,130,291	(33,639)
Net Income/(Loss)	632,915	(758,110)	(321,819)	(668,339)	
Beginning Working Capital	6,429,622	\$ 7,062,537	\$ 7,062,537	\$ 6,740,718	
Ending Working Capital	\$ 7,062,537	\$ 6,304,427	\$ 6,740,718	\$ 6,072,379	

**City of Bryan, Texas
Fiscal Year 2006**

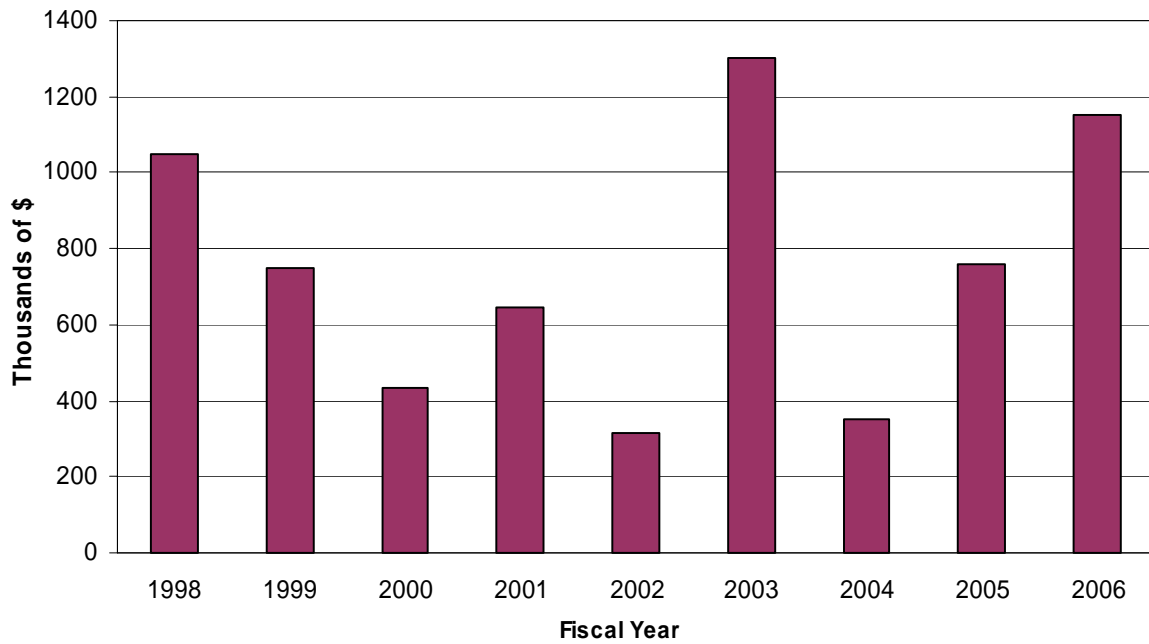
**Self Insurance Fund
Revenues**



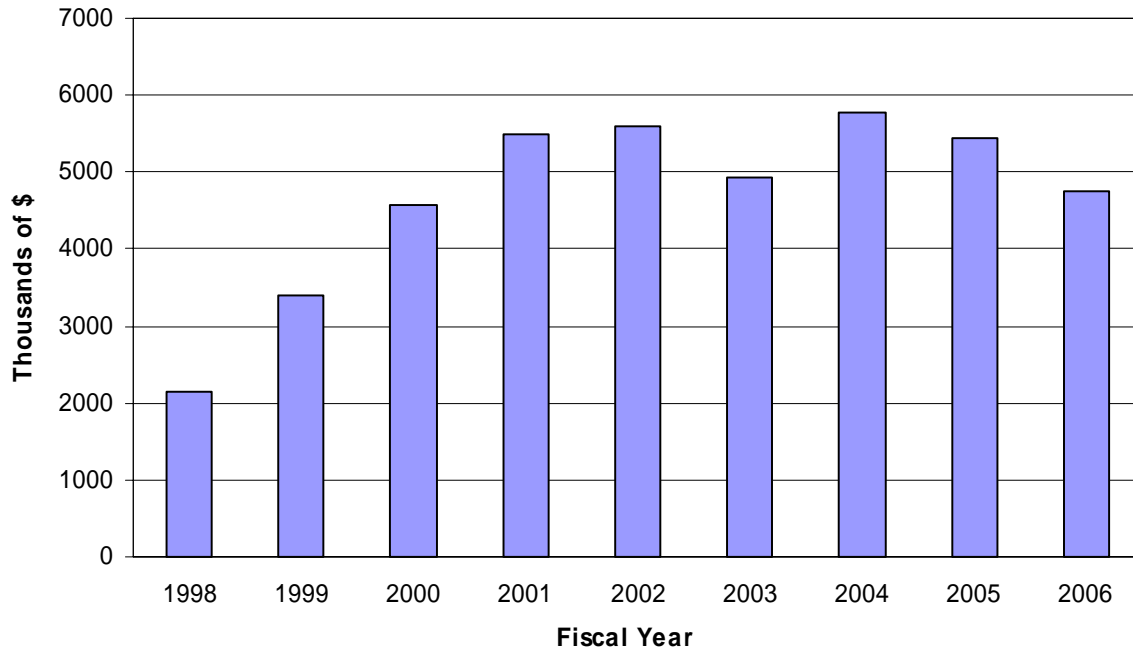
**Self Insurance Fund
Expenses**



Claims and Judgments
FY1998-2004 Actual
FY2005 & 2006 Estimated



Available Reserves
FY1998-2004 Actual
FY2005 & 2006 Estimated



Mission Statement

To protect the City of Bryan resources from identifiable and controllable risk of loss and minimize the financial risks to the City, its employees and taxpayers.

Strategic Initiatives

1. Adequately funded Self-Insurance program.
2. Cost-effective and responsive claims management.
3. Compliance with laws, policies and procedures.
4. Utilization of loss control program and procedures.
5. Opportunities to participate in benefit awareness programs.
6. Safe working conditions.

Fiscal Year 2005 Accomplishments

1. Incurred workers' compensation and liability claims cost 34% below actuarial projection.
2. Maintained financial integrity of the Self-insurance fund without revenue increase.
3. Successfully completed initial year of joint health insurance with City of College Station and Brazos County with approximately \$1.7 million in savings for the three entities.
4. Enhanced employee life insurance benefit while still saving dollars through joint purchasing initiative with City of College Station.
5. Managed 15 employee benefit program options with 10 administrators/companies.
6. Certified 10 supervisors in the National Safety Council's Supervisor Safety Program and conducted additional training sessions on claim reporting procedures.
7. Successfully assisted Fire Department with safety plan review and implementation required by Texas Workers' Compensation Commission (TWCC).
8. Hosted quarterly meetings to review health plan and other benefits with City of College Station and Brazos County.
9. Employees did not experience a health insurance premium increase for third consecutive year.
10. Increased flex plan participation by 16%.
11. Implemented Blood Borne Pathogen protocol procedure with St. Joseph Health Center.
12. Implemented solution to flammable storage concerns at the Municipal Services Center complex.
13. Selected to present white paper prepared on joint health purchasing at ICMA Best Practices Symposium.
14. Recognized by Texas Safety Association with 9 Occupational Health & Safety awards and 7 Fleet Safety awards.

Fiscal Year 2006 Goals and Objectives

1. Continue to maintain financial integrity of the Self-insurance without revenue increase.
2. Incurred workers' compensation and liability claims cost 40% below actuarial projection.
3. Maintain city's health insurance contribution at Fiscal Year 2005 rate.
4. Evaluate expansion or addition of benefits to attract and/or retain employees.
5. Initiate the evaluation of additional methods to minimize the rising cost of health care and/or other benefits with other local public entities.
6. Expand quarterly meetings with City of College Station and Brazos County to include other local public entities.
7. Create visible wellness/health promotion program with regularly scheduled activities.
8. Enhance appearance and content of department's web page to encourage customer use.
9. Evaluate electronic training opportunities in safety and health and electronic database for training records.
10. Increase driver training opportunities for employees to reduce preventable collisions.
11. Continue Supervisors Safety Program Certification and additional supervisor training.
12. Determine financial impact of GASB OPEB to prepare for required implementation in Fiscal Year 2008.
13. Implement customer satisfaction survey.
14. Provide training opportunities for all staff members.

Self Insurance Fund

Risk Management

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 351,796	\$ 345,857	\$ 345,857	\$ 371,160
Supplies	22,857	56,940	44,455	40,980
Maintenance	6,765	6,375	8,016	6,375
Claims and Judgments	353,818	1,187,037	760,826	1,150,588
Liability Insurance	175,215	224,192	175,384	202,830
Other Services and Charges	143,564	198,529	202,065	213,358
Transfers Out	141,000	145,000	145,000	145,000
Total Expenses	<u>\$ 1,195,015</u>	<u>\$ 2,163,930</u>	<u>\$ 1,681,603</u>	<u>\$ 2,130,291</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Risk Management Director	1	1	1
Benefits Administrator	1	1	1
Claims Specialist	1	1	1
Risk Management Assistant	1	1	1
Safety Officer	1	1	1
Public Works Safety and Training Officer	1	1	1
Total Staffing	<u>6</u>	<u>6</u>	<u>6</u>

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
Cost of risk as a % of total expenditures	0.50%	0.60%	0.64%
Total public liability expenditures per capita	\$ 1.40	\$ 1.83	\$ 1.60
Auto liability losses per 100,000 miles driven	\$ 783.59	\$ 706.85	\$ 725.00
Workers' Comp expenditures per FTE	\$ 220.76	\$ 356.71	\$ 441.72
% TWCC forms submitted on time	88%	95%	97%
# and total dollar amount of fines assessed as a percentage of the overall budget	0/\$0	0/\$0	0/\$0
Days lost per FTE	0.6	0.6	0.5
# Safety training hours per FTE	25	28	30
Preventable vehicle collisions as a % of total	57%	75%	75%
# Recordable Workers' Comp claims per 100 FTE	15	16	17
% Risk assessments conducted within three days of request	100%	100%	100%
% Liability claims processed within 30 days	67%	93%	95%



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SPECIAL REVENUE FUNDS OVERVIEW

Fund Description

Special Revenue Funds may be used to account for the proceeds of specific revenue sources (other than permanent funds or for major capital projects) that are legally restricted as to expenditure for specified purposes.”

Fiscal Year 2006

The City adopts legal budgets for nine Special Revenue Funds.

Community Development Fund

The primary sources of revenue for the Community Development Fund is the United States Department of Housing and Urban Development (HUD); HUD provides grant funding for both the Community Development Block Grant (CDBG) and the HOME Program (HOME). The Texas Department of Housing and Community Affairs funds the Emergency Shelter Grant (ESG). In FY2006, revenues total \$2,138,702; this is \$340,783 (19%) more than the FY2005 adopted budget of \$1,797,919. The increase is due to a change in budgeting practice for Community Development; for FY2006 the total amount of available grant award proceeds was budgeted, rather than just the current year's award. For the CDBG and HOME grants, unspent funds can be carried over from year to year until they are spent. The grant award from the Texas Department of Community Affairs for ESG decreases 40% from the adopted FY2005 budget to the FY2006 budget. This grant helps fund Twin City Mission operations. As less funds are available to be dispersed by the granting agencies, the City's grant awards also diminish.

Expenditures in the Community Development Fund are proposed to be \$2,138,702, which equals the amount of revenue budgeted. Since the Community Development fund relies solely on grant funding for all operational expenditures, they can only spend what has been awarded.

Hotel/Motel Tax Fund

The Hotel/Motel Tax fund is used to account for the revenues realized from the City's 7% tax on Hotel/Motel receipts. By law, City's less than 125,000 in population must spend at least 1% of the proceeds on advertising, no more than 15% on art programs and a maximum of 50% on historical preservation. Chapter 351 of the Texas Local Government Code governs the use of Hotel/Motel Tax proceeds.

Revenues from room receipts in FY2006 are projected to be \$210,000. This is 4.8% less than the amount adopted in the FY2005 budget. New hotels locating in College Station have the effect of limiting the growth in Bryan's hotel/motel tax revenues.

Expenditures of \$222,000 in FY2006 will be \$8,822 (4%) less than the FY2005 budget. Funding of \$100,000 for the Convention & Visitor's Bureau remain the same as the FY2005 adopted amount. Funding for the Arts Council increased in FY2006 to \$34,027, a 10.4% increase from the FY2005 adopted budget. The amount allocated for the Arts Council is limited to 15% of the room receipts; based on the receipts for FY2004, the budget for FY2006 is \$34,027. FY2006 will be the first year the fund is making a \$20,000 contribution to the Brazos Valley Veterans Memorial. Also included is \$40,000 to fund artwork for public venues and \$27,973 for celebrations. All programs funded are designed to promote tourism, convention, and the hotel industry.

Reserves in the Hotel/Motel Tax Fund will be reduced by \$10,000 in order to finance the FY2006 budget. The projected ending fund balance should be \$138,570 at year end. The required fund balance is 25% of the estimated revenues for the current year, which equated to \$53,000.

Oil & Gas Fund

Oil and Gas royalties and bonuses from wells drilled on City owned land is accounted for in the Oil & Gas Fund. Use of these funds is limited to the purchase of capital assets and to street, park, drainage and public facilities maintenance and improvements. Funds received for property owned by the Enterprise Funds is restricted to use in the respective funds.

Oil and Gas production activity in the Brazos Valley varies depending upon the demand for and the market price of the product. Total revenues, which have been as high as \$516,000 in FY2001, are only expected to be \$64,000 in FY2006.

The \$50,000 of proposed FY2006 expenditures is allocated for a transfer to Bryan Commerce and Development (BCD) for property taxes that must be paid on the Traditions project land.

Court Technology Fund

The Court Technology Fund accounts for the receipts and disbursement of the administrative court cost assessed on each conviction (excluding City ordinances). The amounts realized from the collection of this fee must be used in accordance with Texas Law. Expenditures are limited to technological purchases that enhance the operation of the Municipal Court. For FY2006, collections are expected to be \$36,000 which is \$6,800 (19%) less than the FY2005 adopted budget. However, this amount is on par with actual realized receipts for FY2005. Only \$9,500 of the proceeds are budgeted to be expended in FY2006; this appropriation is for the acquisition of an additional component for the Teleworks module. Teleworks is both a telephone and on-line system that allows users to pay fines remotely without having to go to Municipal Court's physical location. Currently only credit cards (Visa and Mastercard) are accepted; the new system would allow for citizens to pay their fines through a checking account draft.

The fund balance is projected to be \$161,963 by year end; the balance is being accumulated for acquisitions necessary for the new Justice Center.

Street Improvement Fund

Coupled with interest income, the proposed revenues for FY2006 are \$3,387,000; this is \$476,332 less than the FY2005 budget. This marked decrease is due to the elimination of the \$583,000 transfer from the Solid Waste Fund. However, since the user fee has been restructured over the past two years, there has been a tremendous increase in the user fees.

The prior fee structure, first implemented in 1998, assessed a \$3.75 per month fee to both residential and commercial solid waste customers. After a thorough review of this fee structure and the high priority of street repairs and maintenance, it was determined that our commercial customers should be assessed a higher fee based on estimated use and impact. Due to technical difficulties that arose during implementation, the fees originally approved for the 2005 fiscal year were not fully implemented. A revised fee schedule was used during FY2005. In July 2005, the new fee schedule was approved by City Council to be effective August 1. The new schedule charges rates to all electric customers that reside within Bryan city limits. The rates are also scaled according to size; there are rates for residential, small commercial, medium commercial and large commercial. The proceeds of these fees, estimated to be \$3,300,000 in FY2006, are restricted to the maintenance, repair, reconstruction or extension of the existing street system in the City. Transportation fees are 80% of the combined Transportation/Drainage rates charged.

As mentioned above, the proceeds are restricted to addressing deferred maintenance in the street system. Street maintenance and repair projects of \$3,883,000 are budgeted for FY2006. There is no required minimum balance for this fund.

Drainage Fund

The Drainage Fee of \$1.75 per solid waste account per month was instituted the same year (1998) as the Transportation Fee. In FY2001 a \$1.00 per month surcharge was added to be address Federal storm water mandates. Drainage fees collected may be used to improve drainage in the City through maintenance, extensions and improvements.

Like the Transportation Fund, the Drainage Fund also went through a major overhaul during the past two years. The revised rate schedule in effect for fiscal year 2006 will also have new rates charged to electric customers that reside within the city limits of Bryan. Rates are also scaled according to size; residential, small commercial, medium commercial, and large commercial. Drainage Fees are 20% of the combined Transportation/Drainage rates charged.

Fiscal Year 2006 revenues are proposed to be \$846,500; of this total, interest income comprises \$40,000 and penalty income adds an additional \$6,500.

Drainage improvements and maintenance projects of \$2,149,775 are budgeted for FY2006. This will expend almost the entire accumulated fund balance. This fund, like the Transportation Fund, is not expected to maintain a minimum fund balance.

Special Projects Fund

In 1996, the City settled an environmental pollution lawsuit with a local industry. Under the terms of the agreement, an annual payment of \$450,000 is made by the industry to the City each September 1 through 2005. The proceeds of this settlement are to be restricted to special construction projects. In recent years, funds have been expended to acquire land and pay planning costs for the Traditions Project discussed in TIRZ #10.

The Special Projects Fund is expected to realize solely interest income during FY2006 since the last annual payment was received prior to the beginning of the 2006 fiscal year. There are no planned expenditures in this fund for FY2006.

The Special Projects Fund is projected to have a fund balance of \$1,338,847 at year end. This balance is designated as a reserve for future Traditions Project debt service payments.

Tax Increment Reinvestment Zone (TIRZ) #8

Tax Increment Reinvestment Zone (TIRZ) #8 was created in December 1998 by City Council Ordinance. It was created for the purpose of funding public improvements in a geographic area in East Bryan. The improvements are primarily street, water and other improvements intended to increase the attractiveness of the zone to investment by developers. The increased tax receipts resulting from the improvements in TIRZ #8 are used to service the debt issued in 1999 and 2001 that financed the infrastructure improvements.

The primary source of revenues in the TIRZ #8 Fund are tax receipts realized from taxing the value of improvements since the TIRZ began. In FY2006, receipts from the City, Brazos County and the Bryan ISD are estimated to be \$1,027,909. This is an increase of \$132,138 (14.7%) from the adopted FY2005 budget and directly attributable to the development occurring within the TIRZ. Projected interest earnings of \$10,000 are also included.

Expenditures for TIRZ #8 are proposed to be \$915,241, which is \$208,474 (29.5%) more than FY2005. The majority of the expenditure budget, \$600,000 (66%), is allocated for property purchase. Approximately a third of the expenditure budget is allocated for the payment of principal and interest on the outstanding debt. The sale of the DecisionOne Building in FY2005 eliminated the \$395,358 previously budgeted for debt service on the building.

TIRZ #8 is projected to finish the year with an ending balance of \$391,488. There is no required minimum balance for this fund.

Tax Increment Reinvestment Zone (TIRZ) #10

TIRZ #10 was created by City Council ordinance in March, 2000. This improvement zone is located on the south west edge of Bryan. The zone was created to develop the

infrastructure for the "Traditions" project, which includes a championship golf course, facilities for the Texas A & M golf team and upscale residential development. Tax receipts from the improvements within the TIRZ coupled with proceeds from the sale of residential lots were included in the development plan as resources for servicing the debt issued in 2000.

The "Traditions" golf course is complete and residential lot sales and new home construction has begun. Lot sales are anticipated to continue throughout FY2006 and are projected to generate \$2,405,957 in revenue this year. The addition of new homes will create property tax revenues of \$212,245. Interest earnings are projected to generate an additional \$176,791 in revenues for this fund in FY2006.

Expenditures for FY2006 are proposed to be \$3,028,763. Planned expenditures for additional public and street improvements total \$1,204,352, a decrease of \$2,945,648 from the FY2005 adopted budget. The decrease is due to the fact that many of the planned projects have now been completed. Debt service obligations of \$1,331,553 and the transfer to BCD of \$492,858 for the Cashion land note comprise the remaining expenditures.

The fund balance of TIRZ #10 will be reduced by \$233,770 at year end. The projected fund balance at September 30, 2006, is expected to be \$4,817,406. The fund balance is restricted for project expenditures or debt service payments.



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City of Bryan, Texas
Community Development Fund
Summary of Revenue and Expenditures

	<u>FY 04</u> <u>Actual</u>	<u>FY 05</u> <u>Adopted</u>	<u>FY05</u> <u>Projected</u>	<u>FY06</u> <u>Adopted</u>	<u>Increase/</u> <u>(Decrease)</u>
<u>Revenues</u>					
Community Development Block Grant	\$1,293,413	\$1,129,000	\$1,230,452	\$1,121,032	\$ (7,968)
HOME Grant	549,764	500,388	266,680	884,708	384,320
Texas Department Community Affairs	62,450	83,200	83,200	59,478	(23,722)
CDBG Revolving Loan - Principal	14,338	10,000	10,000	-	(10,000)
CDBG Revolving Loan - Interest	3,486	7,000	7,000	-	(7,000)
Section 108 Proceeds	56,320	55,331	55,331	53,234	(2,097)
CDBG Program Income	10,871	3,000	3,000	5,250	2,250
HOME Program Income	27,100	10,000	10,000	15,000	5,000
Interest Income	113	-	-	-	-
Recaptured Funds	75,000	-	-	-	-
Total Revenues	2,092,855	1,797,919	1,665,663	2,138,702	340,783
<u>Expenditures</u>					
CDBG Administration	231,886	225,800	225,800	214,183	(11,617)
CDBG Housing	355,845	228,013	228,013	365,049	137,036
CDBG Public Services	173,699	169,350	169,350	160,638	(8,712)
CDBG Economic Development	37,824	40,000	45,000	-	(40,000)
CDBG Code Enforcement	50,400	50,000	50,000	52,000	2,000
CDBG Public Facilities	192,144	92,471	188,924	36,115	(56,356)
CDBG LaSalle Hotel 108 Loan	197,225	185,529	185,529	91,175	(94,354)
CDBG Bryan-College Station Health Center 108	158,161	157,836	157,836	161,872	4,036
HOME Grant Administration	41,356	50,039	49,769	126,857	76,818
HOME Community Housing Development Org	70,274	75,058	51,907	145,810	70,752
HOME Downpayment Assistance	175,000	175,004	175,004	150,000	(25,004)
HOME Housing Assistance	290,667	210,288	-	493,870	283,582
HOME Property Acquisition	-	-	-	28,422	28,422
Emergency Shelter Grant	57,059	83,200	83,200	59,478	(23,722)
Horizon Loan	51,979	55,331	55,331	53,233	(2,098)
Total Expenditures	2,083,519	1,797,919	1,665,663	2,138,702	340,783
Revenue over expenditures	9,336	-	-	-	
Beginning Fund Balance	30,278	39,614	39,614	39,614	
Ending Fund Balance	<u>\$ 39,614</u>	<u>\$ 39,614</u>	<u>\$ 39,614</u>	<u>\$ 39,614</u>	

Community Development Fund

Mission Statement

To receive, allocate, and administer Community Development Block Grant (CDBG) and Home Investment Partnership Grant (HOME) funding in accordance with guidelines published by the U.S. Department of Housing and Urban Development for the benefit of the citizens of the City of Bryan; to eliminate slum and blight; and for the general betterment of the community.

Strategic Initiatives

1. Expand the supply of decent, safe and affordable housing.
2. Reduce the isolation of income groups by decentralizing housing opportunities and expand home ownership.
3. Address needs of homeless through housing and supportive services by providing access to eligible programs.
4. Address special needs populations through housing and supportive services by providing access to eligible services.
5. Increase access to public services and public facilities as defined by HUD.
6. Increase economic development by providing eligible loan programs or access to services for low to moderate income individuals.
7. Increase economic development by providing eligible loan programs to eliminate slum/blight.

Fiscal Year 2005 Accomplishments

1. Provided homebuyers' counseling and down payment assistance to 28 eligible citizens.
2. Provided technical assistance to 2 developers for rental property.
3. Provided technical assistance through code enforcement to 15 units to assist in clean up, or elimination of spot slum/blight.
4. Provided funding and technical assistance to 5 public service agencies to increase access to services.
5. Provided funding and technical assistance for two public facilities to increase access to services.
6. Provided funding to 20 homeowners to improve housing stock.
7. Provided technical assistance to 5 business owners to increase economic development.

Fiscal Year 2006 Goals and Objectives

1. Provide homebuyers counseling and down payment assistance to a minimum of 15 eligible citizens.
2. Provide technical assistance to 2 developers for rental property.
3. Provide technical assistance through code enforcement to a minimum of 10 units to assist in clean up, or elimination of spot slum/blight.
4. Provide funding and technical assistance to a minimum of 5 public service agencies to increase access to services.
5. Provide funding and technical assistance for a minimum of two public facilities to increase access to services.
6. Provide funding to a minimum of 20 homeowners to improve housing stock.
7. Provide technical assistance to a minimum 5 business owners to increase economic development and provide funding for 1 loan.
8. Provide for citizens input as required by federal regulations.
9. Develop and implement the 5 Year Plan in accordance with federal regulations.

Community Development Fund

	FY2004 Actual	FY2005 Adopted	FY2005 Projected	FY2006 Adopted
Salaries and Benefits	\$ 442,690	\$ 432,734	\$ 432,734	\$ 405,746
Supplies	10,809	8,572	8,572	4,000
Maintenance	3,478	-	-	-
Other Services and Charges	1,219,177	957,917	825,661	1,422,676
Debt Service	407,365	398,696	398,696	306,280
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 2,083,519</u>	<u>\$ 1,797,919</u>	<u>\$ 1,665,663</u>	<u>\$ 2,138,702</u>

Authorized Personnel

	FY2004 Actual	FY2005 Adopted	FY2006 Adopted
Community Development Manager	1	1	1
Programs Administrator	1	1	1
Program Analyst	1	1	1
Code Enforcement Officer	1	1	1
Construction/Project Specialist	1	1	1
Housing Rehab specialist	1	1	1
Division Assistant	1	1	1
Housing Coordinator*	0.4	0.4	-
Total Staffing	<u>7.4</u>	<u>7.4</u>	<u>7</u>

*Position reports to Community Development but is fully funded in General Fund by Fiscal Services in FY2006

Performance and Activity Measures

	FY2004 Actual	FY2005 Projected	FY2006 Adopted
No. of households provided rehabilitation	41	15	15
No. of households provided reconstruction	6	1	1
No. of developers provided technical assistance	2	1	1
No. of citizens provided homebuyers assistance	22	15	15
No. of non-profits assisted in obtaining CHDO status	0	1	0
No. of non-profits provided technical assistance for housing & supportive services	9	9	9
No. of Public Housing Authority (PHA) residents receiving technical assistance	300	300	300
No. of individuals served through supportive services by non-profits who were provided technical assistance	24,787	5,500	6,000
No. of projects completed by Code enforcement officer	25	25	25
No. of youth facilities provided technical assistance or funding	4	3	3
No. of reviews of Section 108 Health Care Facilities	4	4	4
No. of organizations receiving technical assistance or funding	8	5	5
No. of public facilities rehabilitated	6	5	1
No. of agencies receiving funding or technical assistance	13	15	15
No. of agencies funded that provided services to at risk youth	2	3	3
No. of public services receiving consideration for funding	20	20	16
No. of job opportunities created for low to moderate income individuals	0	1	0
No. of non-profits provided technical assistance that provide Economic Development counseling to start own business	2	2	2

City of Bryan, Texas
Hotel/Motel Tax Fund
Summary of Revenues and Expenditures

	<u>FY 04</u> <u>Actual</u>	<u>FY05</u> <u>Adopted</u>	<u>FY 05</u> <u>Projected</u>	<u>FY 06</u> <u>Adopted</u>	<u>Increase/</u> <u>(Decrease)</u>
<u>Revenues</u>					
Room Tax Receipts	\$ 226,849	\$ 220,000	\$ 210,000	\$ 210,000	\$ (10,000)
Interest Income	1,073	1,670	1,900	2,000	330
Total Revenues	227,922	221,670	211,900	212,000	(9,670)
<u>Expenditures</u>					
Convention & Visitor's Bureau	105,000	100,000	100,000	100,000	-
Arts Council	57,800	30,822	30,822	34,027	3,205
Brazos Valley Veterans Memorial				20,000	20,000
Celebrations/Events	43,533	30,000	30,000	27,973	(2,027)
Visitors Center Furnishings	-	30,000	-	-	(30,000)
Public Artwork	-	40,000	40,000	40,000	-
Total Expenditures	206,333	230,822	200,822	222,000	(8,822)
Revenue over/(under) expenditures	21,589	(9,152)	11,078	(10,000)	
Beginning Fund Balance	115,903	137,492	137,492	148,570	
Ending Fund Balance	137,492	128,340	148,570	138,570	
Reserve Requirement	\$ 56,981	\$ 55,418	\$ 52,975	\$ 53,000	

City of Bryan, Texas
Oil & Gas Fund
Summary of Revenues and Expenditures

	FY 04 <u>Actual</u>	FY 05 <u>Adopted</u>	FY 05 <u>Projected</u>	FY 06 <u>Adopted</u>	Increase/ <u>(Decrease)</u>
<u>Revenues</u>					
Royalties - General	\$ 65,067	\$ 55,000	\$ 56,300	\$ 56,000	\$ 1,000
Interest	3,537	4,000	6,200	8,000	4,000
Total Revenues	68,604	59,000	62,500	64,000	5,000
<u>Expenditures</u>					
Miscellaneous	-	30,000	30,000	-	(30,000)
Transfer to BCD	67,328	25,000	-	50,000	25,000
Total Expenditures	67,328	55,000	30,000	50,000	(5,000)
Revenues over/(under) expenditures	1,276	4,000	32,500	14,000	
Beginning Fund Balance	233,982	235,258	235,258	267,758	
Ending Fund Balance	\$ 235,258	\$ 239,258	\$ 267,758	\$ 281,758	

City of Bryan, Texas
Court Technology Fund
Summary of Revenues and Expenditures

	<u>FY 04 Actual</u>	<u>FY 05 Adopted</u>	<u>FY 05 Projected</u>	<u>FY06 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Technology Fee	\$ 41,540	\$ 42,800	\$ 36,283	\$ 36,000	\$ (6,800)
Interest Income	1,263	2,300	3,142	4,865	2,565
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Total Revenues	42,803	45,100	39,425	40,865	(4,235)
<u>Expenditures</u>					
Supplies	2,091	-	-	-	-
Capital Outlay	25,900	20,000	20,000	9,500	(10,500)
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Total Expenditures	27,991	20,000	20,000	9,500	(10,500)
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Revenue over expenditures	14,812	25,100	19,425	31,365	
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Beginning Fund Balance	96,361	111,173	111,173	130,598	
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Ending Fund Balance	\$ 111,173	\$ 136,273	\$ 130,598	\$ 161,963	
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City of Bryan, Texas
Street Improvement Fund
Summary of Revenues & Expenditures

	FY04 <u>Actual</u>	FY05 <u>Adopted</u>	FY05 <u>Projected</u>	FY06 <u>Adopted</u>	Increase/ <u>(Decrease)</u>
<u>Revenues</u>					
Fees	\$ 1,013,293	\$ 3,255,260	\$ 2,418,193	\$3,300,000	\$ 44,740
Transfers from Water, Sewer and Solid Waste	713,000	583,000	583,000	-	(583,000)
Other	9,183	-	22,021	22,000	22,000
Interest Income	26,194	25,072	56,000	65,000	39,928
Total Revenues	1,761,670	3,863,332	3,079,214	3,387,000	(476,332)
<u>Expenditures</u>					
Street Maintenance	930,987	3,700,000	4,800,000	3,883,000	183,000
Total Expenditures	930,987	3,700,000	4,800,000	3,883,000	183,000
Revenue over/(under) expenditures	830,683	163,332	(1,720,786)	(496,000)	
Beginning Fund Balance	1,671,473	2,502,156	2,502,156	781,370	
Ending Fund Balance	\$ 2,502,156	\$ 2,665,488	\$ 781,370	\$ 285,370	

City of Bryan, Texas
Drainage Fund
Summary of Revenues and Expenditures

	<u>FY04</u> <u>Actual</u>	<u>FY05</u> <u>Adopted</u>	<u>FY05</u> <u>Projected</u>	<u>FY06</u> <u>Adopted</u>	<u>Increase/</u> <u>(Decrease)</u>
<u>Revenues</u>					
Fees	\$ 741,822	\$ 800,000	\$ 800,000	\$ 800,000	\$ -
Other	6,734	-	8,000	6,500	6,500
Interest Income	11,429	1,740	34,000	40,000	38,260
Total Revenues	759,985	801,740	842,000	846,500	44,760
<u>Expenditures</u>					
Capital Projects	204,409	735,000	601,717	2,149,775	1,414,775
Total Expenditures	204,409	735,000	601,717	2,149,775	1,414,775
Revenue over/(under) expenditures	555,576	66,740	240,283	(1,303,275)	
Beginning Fund Balance	574,018	1,129,594	1,129,594	1,369,877	
Ending Fund Balance	\$ 1,129,594	\$ 1,196,334	\$ 1,369,877	\$ 66,602	

City of Bryan, Texas
Special Projects Fund
Summary of Revenues and Expenditures

	<u>FY 04 Actual</u>	<u>FY05 Adopted</u>	<u>FY 05 Projected</u>	<u>FY 06 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Elf Atochem Settlement	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	\$ (450,000)
Interest Income	6,603	16,460	20,400	45,275	28,815
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Total Revenues	456,603	466,460	470,400	45,275	(421,185)
<u>Expenditures</u>					
Transfers to other Funds	330,473	-	-	-	-
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Total Expenditures	330,473	-	-	-	-
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Revenue over expenditures	126,130	466,460	470,400	45,275	
Beginning Fund Balance	697,042	823,172	823,172	1,293,572	
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Ending Fund Balance	\$ 823,172	\$1,289,632	\$1,293,572	\$1,338,847	
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City of Bryan, Texas
Tax Increment Finance Zone #8
Summary of Revenues and Expenditures

	<u>FY04 Actual</u>	<u>FY05 Adopted</u>	<u>FY05 Projected</u>	<u>FY06 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Property tax - BISD	\$ 235,199	\$ 268,852	\$ 268,852	\$ 315,656	\$ 46,804
Property tax - County	198,180	238,415	238,415	272,020	33,605
Property tax - City	332,662	388,504	388,504	440,233	51,729
Interest Income	3,613	4,000	11,000	10,000	6,000
Total Revenues	769,654	899,771	906,771	1,037,909	138,138
<u>Expenditures</u>					
Contractual Services	10,000	10,000	10,000	10,000	-
Property Purchase	-	-	500,000	600,000	600,000
Decision One Bldg Debt Service	395,358	395,358	-	-	(395,358)
Debt Service	303,827	301,409	301,409	305,241	3,832
Total Expenditures	709,185	706,767	811,409	915,241	208,474
Revenue over/(under) expenditures	60,469	193,004	95,362	122,668	
Beginning Fund Balance	112,989	173,458	173,458	268,820	
Ending Fund Balance	\$ 173,458	\$ 366,462	\$ 268,820	\$ 391,488	

City of Bryan, Texas
Tax Increment Investment Zone #10
Summary of Revenues and Expenditures

	FY04 Actual	FY05 Adopted	FY05 Projected	FY06 Adopted	Increase/ (Decrease)
<u>Revenues</u>					
Property tax - City	\$ -	\$ 21,493	\$ 22,829	\$ 130,067	\$ 108,574
Property tax - County	-	13,742	14,763	82,178	\$ 68,436
Lot reimbursement	3,037,626	1,656,500	2,601,997	2,405,957	749,457
Interest Income	78,064	99,169	150,000	176,791	77,622
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Total Revenues	3,115,690	1,790,904	2,789,589	2,794,993	1,004,089
	<hr/>				
<u>Expenditures</u>					
Public & Street Improvements	904,030	4,150,000	3,076,949	1,204,352	(2,945,648)
Transfer to Debt Service Fund	-	1,845,859	1,331,573	1,331,553	(514,306)
Transfer to BCD	-	-	514,286	492,858	492,858
	<hr/>				
Total Expenditures	904,030	5,995,859	4,922,808	3,028,763	(2,967,096)
	<hr/>				
Revenue over/(under) expenditures	2,211,660	(4,204,955)	(2,133,219)	(233,770)	
Beginning Fund Balance	4,972,735	7,184,395	7,184,395	5,051,176	
	<hr/>				
Ending Fund Balance	\$7,184,395	\$2,979,440	\$5,051,176	\$4,817,406	
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DEBT SERVICE FUND OVERVIEW

Fund Description

The Debt Service Fund, also known as the Interest and Sinking Fund, is established by ordinance. This fund provides for the payment of principal and interest on general obligation debt.

Fund Narrative

An ad valorem (property) tax rate and tax levy are required to be computed and levied which will be sufficient to produce the money to satisfy annual debt service requirements.

The Debt Service Fund services tax supported debt that includes both General Obligation and Certificates of Obligation. These types of debt fund public projects such as streets, facilities and other improvements.

Tax supported debt of the City is rated as to quality by Moody's Investor Service and Standard and Poor's. These ratings are measures of the ability of the City to pay the principal and interest on debt. For general obligation debt, Moody's has rated the City's debt Aa3 and Standard and Poor's has conferred the AA- rating. Both ratings carry a "stable" outlook.

Fiscal Year 2006

The total tax rate for FY2006 is \$0.6364/\$100 assessed valuation. This total tax rate is well below the City Charter limit of \$1.50/\$100 assessed valuation. Of this total tax rate, \$0.1949 (30.6% of total tax rate) is devoted to debt service. The debt rate will generate an estimated \$4,881,231 in property tax in the Debt Service Fund; this will be sufficient to fund 66.2% of the total debt service payments for FY2006. The remaining amount will be serviced through other sources of revenue which include delinquent tax income (\$80,000), interest income (\$50,000), Payment In Lieu Of Taxes (PILOT) from the City's enterprise funds (\$431,442), and transfers from other funds (\$1,891,199).

The principal and interest debt service payments of \$7,366,072 include payments for all outstanding debt plus estimated payment amounts for the new Series 2005 Certificates of Obligation which will be issued in early FY2006. Other expenditures include handling charges and fees due on outstanding issues. Debt service requirements and other obligations for Fiscal Year 2006 total \$7,371,272.

The budgeted expenditures are slightly more than revenues and the excess will be funded with an appropriation of fund balance in the amount of \$37,401. The anticipated year end fund balance for the Debt Service Fund will be \$658,648. This fund balance is \$44,375 above the required one-month reserve of \$614,273.

City of Bryan, Texas
Debt Service Fund
Summary of Revenue and Expenditures

	<u>FY 04</u> <u>Actual</u>	<u>FY 05</u> <u>Adopted</u>	<u>FY 05</u> <u>Projected</u>	<u>FY 06</u> <u>Adopted</u>	<u>Increase/</u> <u>(Decrease)</u>
<u>Revenues</u>					
Current Property Tax	\$ 4,404,392	\$ 4,447,881	\$ 4,503,125	\$ 4,881,231	\$ 433,350
Delinquent Property Tax	91,181	85,000	85,000	80,000	(5,000)
Interest Income	31,226	30,000	39,533	50,000	20,000
Transfer from Utilities (PILOT)	580,015	426,560	426,560	431,442	4,882
Reimbursement - TRIZ #8 - TIF Fund	303,827	301,409	301,409	305,241	3,832
Reimbursement - TRIZ #10 - TIF Fund	-	1,331,572	1,331,572	1,331,553	(20)
Reimbursement - General Fund, Sepc Rev	<u>1,330,473</u>	<u>105,944</u>	<u>105,944</u>	<u>254,405</u>	<u>148,461</u>
Total Revenues	<u>6,741,114</u>	<u>6,728,366</u>	<u>6,793,143</u>	<u>7,333,872</u>	<u>605,506</u>
<u>Expenditures</u>					
Principal	2,981,822	2,884,848	2,884,848	3,742,408	857,560
Interest	3,711,247	3,883,468	3,883,468	3,623,664	(259,804)
Other	<u>3,968</u>	<u>4,800</u>	<u>4,800</u>	<u>5,200</u>	<u>400</u>
Total Expenditures	<u>6,697,037</u>	<u>6,773,116</u>	<u>6,773,116</u>	<u>7,371,272</u>	<u>598,156</u>
Revenues over (under) expenditures	44,077	(44,750)	20,027	(37,401)	7,350
Beginning Fund Balance	<u>631,944</u>	<u>676,021</u>	<u>676,021</u>	<u>696,048</u>	
Ending Fund Balance	<u>\$ 676,021</u>	<u>\$ 631,271</u>	<u>\$ 696,048</u>	<u>\$ 658,648</u>	

City of Bryan, Texas
Debt Service Fund
Summary of Revenue and Expenditures

	<u>FY 04</u> <u>Actual</u>	<u>FY 05</u> <u>Adopted</u>	<u>FY 05</u> <u>Projected</u>	<u>FY 06</u> <u>Adopted</u>	<u>Increase/</u> <u>(Decrease)</u>
<u>Principal</u>					
1985 Refunding	\$ 202,545	\$ 107,127	\$ 107,127	\$ -	\$ (107,127)
1997 Certificates of Obligation	140,000	150,000	150,000	160,000	10,000
1997 General Obligation	35,000	35,000	35,000	40,000	5,000
1998 Certificates of Obligation	355,000	370,000	370,000	390,000	20,000
1999 Certificates of Obligation	40,000	40,000	40,000	45,000	5,000
1999 Certificates of Obligation	80000	85,000	85,000	90,000	5,000
2000 Certificates of Obligation	420000	440,000	440,000	460,000	20,000
2000 Certificates of Obligation	520000	55,000	55,000	60,000	5,000
2001 Certificates of Obligation	48438	48,438	48,438	58,125	9,687
2001 Certificates of Obligation	535000	560,000	560,000	590,000	30,000
2001 General Obligation Refunding Bonds	605839	694,283	694,283	694,283	0
2003 Certificates of Obligation	-	300,000	300,000	315,000	15,000
2004 Certificates of Obligation	-	-	-	585,000	585,000
2005 Certificates of Obligation(Estimated)	-	-	-	255,000	255,000
Total Principal	<u>\$ 2,981,822</u>	<u>\$ 2,884,848</u>	<u>\$ 2,884,848</u>	<u>\$ 3,742,408</u>	<u>\$ 857,561</u>
<u>Interest</u>					
1985 Refunding	\$ 917,726	\$ 555,172	\$ 555,172	\$ -	\$ (555,172)
1997 Certificates of Obligation	142,020	131,580	131,580	120,420	(11,160)
1997 General Obligation	37,125	35,375	35,375	33,500	(1,875)
1998 Certificates of Obligation	110,481	95,837	95,837	80,483	(15,354)
1999 Certificates of Obligation	66,095	63,295	63,295	60,495	(2,800)
1999 Certificates of Obligation	131180	125,780	125,780	120,043	(5,737)
2000 Certificates of Obligation	910473	891,573	891,573	871,553	(20,020)
2000 Certificates of Obligation	99848	72,547	72,547	70,018	(2,529)
2001 Certificates of Obligation	75478	72,572	72,572	69,665	(2,907)
2001 Certificates of Obligation	726475	694,375	694,375	660,775	(33,600)
2001 General Obligation Refunding Bonds	73658	50,811	50,811	27,552	(23,259)
2003 Certificates of Obligation	500,000	420,690	420,690	408,690	(12,000)
2004 Certificates of Obligation	-	673,861	673,861	600,470	(73,391)
2005 Certificates of Obligation(Estimated)	-	-	-	500,000	500,000
Total Interest	<u>\$ 3,790,559</u>	<u>\$ 3,883,468</u>	<u>\$ 3,883,468</u>	<u>\$ 3,623,664</u>	<u>\$ (259,804)</u>

City of Bryan, Texas
Schedule of Outstanding General Obligation Debt
Supported by Property Tax Revenues
and Debt Service Requirements

Issue	Purpose	Interest		Series	Amount	Amount	Debt Service Requirements		
		Rates (%)					Outstanding	for FY 2006	
				Matures	Issued	10/01/05	Principal	Interest	Total
<u>General Obligation Bonds:</u>									
Series 1997	Parks	5.00	- 8.00	2018	\$ 900,000	\$ 690,000	\$ 40,000	\$ 33,500	\$ 73,500
Refunding, Series 2001	Refunding of Street, Drainage, Park, and Building Bonds	3.20	- 4.00	2009	3,073,419	1,092,280	694,283	27,552	721,835
Total General Obligation Bonds									
Supported by Property Tax Revenues					3,973,419	1,782,280	734,283	61,052	795,335
<u>Certificates of Obligation:</u>									
Combination Tax & Revenue, Series 1997	Fire Station	5.20	- 7.20	2016	3,250,000	2,365,000	160,000	120,420	280,420
Combination Tax & Revenue, Series 1998	Parks, Streets and Airport	3.85	- 4.85	2018	4,050,000	1,800,000	390,000	80,483	470,483
Combination Tax & Tax Increment Revenue, Series 1999	Streets, Water & Wastewater improvements within TIRZ #8	5.25	- 6.75	2020	2,450,000	2,070,000	90,000	120,043	210,043
Combination Tax & Surplus Utility System Revenue, Series 1999	Parks & Streets	5.50	- 7.00	2020	1,200,000	1,015,000	45,000	60,495	105,495
Combination Tax & Surplus Utility System Revenue, Series 2000	Building Improvements, Vehicles and equipment	4.35	- 5.50	2020	3,900,000	1,345,000	60,000	70,018	130,018
Combination Tax & Surplus Utility System Revenue, Series 2000A	Streets, Water & Wastewater improvements within TIRZ #10	4.50	- 6.00	2025	17,000,000	15,735,000	460,000	871,553	1,331,553
Combination Tax & Surplus Utility System Revenue, Series 2001	Justice Center and Airport	4.35	- 6.50	2021	1,550,000	1,395,000	58,125	69,665	127,790
Combination Tax & Surplus Waterworks & Sewer System Revenue, Series 2001A	Streets, Parks & TIRZ #8	4.10	- 6.00	2021	15,940,000	13,700,000	590,000	660,775	1,250,775
Combination Tax & Surplus Utility System Revenue, Series 2003	Streets, Parks, Building improvements	4.00	- 4.60	2024	10,000,000	9,700,000	315,000	408,690	723,690
Combination Tax & Surplus Utility System Revenue, Series 2004	Justice Center, Water & Sewer improvements	2.50	- 4.75	2025	14,730,000	14,730,000	585,000	600,470	1,185,470
Combination Tax & Surplus Utility System Revenue, Series 2005 (estimated)	Street improvements & Utility relocation		TBD	2026	10,000,000		255,000	500,000	755,000
Total Certificates of Obligation									
Supported by Property Tax Revenues					84,070,000	63,855,000	3,008,125	3,562,612	6,570,737
Total General Obligation Debt									
Supported by Property Tax Revenues					\$ 88,043,419	\$ 65,637,280	\$ 3,742,408	\$ 3,623,664	\$ 7,366,072

City of Bryan, Texas
Schedule of Principal and Interest by Year of Maturity
General Obligation Debt
Supported by Property Tax Revenue

<u>Fiscal Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total Due</u>	<u>Principal Outstanding</u>	<u>Interest Outstanding</u>	<u>Total Outstanding</u>
2005				\$ 65,637,280	\$ 33,436,193	\$ 99,073,473
2006	Estimated New Issue			10,000,000	6,394,500	16,394,500
Estimated Beginning Outstanding Debt				\$ 75,637,280	\$ 39,830,693	\$ 115,467,973
2006	\$ 3,742,408	\$ 3,623,664	\$ 7,366,072	\$ 71,894,872	\$ 36,207,029	\$ 108,101,901
2007	3,336,368	3,468,703	6,805,071	68,558,504	32,738,326	101,296,830
2008	3,490,634	3,314,863	6,805,497	65,067,870	29,423,463	94,491,333
2009	3,250,057	3,159,290	6,409,347	61,817,813	26,264,173	88,081,986
2010	3,257,656	3,022,346	6,280,002	58,560,157	23,241,827	81,801,984
2011	3,417,656	2,878,895	6,296,551	55,142,501	20,362,932	75,505,433
2012	3,577,344	2,722,371	6,299,715	51,565,157	17,640,561	69,205,718
2013	3,747,344	2,555,890	6,303,234	47,817,813	15,084,671	62,902,484
2014	3,942,031	2,377,734	6,319,765	43,875,782	12,706,937	56,582,719
2015	4,127,031	2,189,005	6,316,036	39,748,751	10,517,932	50,266,683
2016	4,336,875	1,989,376	6,326,251	35,411,876	8,528,556	43,940,432
2017	4,246,875	1,785,425	6,032,300	31,165,001	6,743,131	37,908,132
2018	4,466,563	1,573,731	6,040,294	26,698,438	5,169,400	31,867,838
2019	4,296,406	1,347,173	5,643,579	22,402,032	3,822,227	26,224,259
2020	4,526,095	1,130,795	5,656,890	17,875,937	2,691,432	20,567,369
2021	4,315,937	901,235	5,217,172	13,560,000	1,790,197	15,350,197
2022	3,150,000	684,298	3,834,298	10,410,000	1,105,899	11,515,899
2023	3,320,000	524,960	3,844,960	7,090,000	580,939	7,670,939
2024	3,485,000	359,365	3,844,365	3,605,000	221,574	3,826,574
2025	2,860,000	184,325	3,044,325	745,000	37,249	782,249
2026	745,000	37,250	782,250	-	-	-
	<u>\$ 75,637,280</u>	<u>\$ 39,830,694</u>	<u>\$ 115,467,974</u>			

This schedule only includes currently outstanding debt issuances and an estimated debt issuance amount for 2006. This schedule does not include any future projected debt issuances or their corresponding debt service payments. When new debt is issued, this schedule will change.



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CITY OF BRYAN, TEXAS CAPITAL IMPROVEMENT PROGRAM

Overview

Total capital project spending planned by the City of Bryan in fiscal year 2006 is \$48,696,845. This is a \$5.7 million increase from the previous year. This year's program focuses on the replacement of the City's aging infrastructure and expansion needs. The Capital Improvement Program (CIP) budget is divided into two major capital programs including \$16.8 million for general purpose capital improvements and \$32 million for enterprise capital projects.

The City of Bryan maintains a capital improvement program separate from the operating budget, but the two are closely linked. The Capital Improvement Program (CIP) is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure, capital assets or productive capacity of city services. Capital projects typically apply to (1) expenditures which take place over two or more years requiring continuing appropriations beyond a single year; (2) funding with debt proceeds because of significant costs to be shared by current and future beneficiaries; and (3) scheduled replacement of specific elements of physical assets.

The CIP Budget is a five-year plan that is updated continuously. The capital projects funded from debt proceeds are not adopted as part of the annual budget process. These projects are selected and the budgets established in the debt issuance process. Those projects funded from the operating budget are approved as a part of the annual budget process.

Operational Impact of the Capital Improvements Program

The estimated impact of the CIP on the operating budget is approximately \$7.6 million in general debt service costs incurred from long term financing of capital projects approved in 2005 and prior years. The property tax rate designated for debt service is set at \$0.1949 per \$100 which is 30.6% of the total tax rate of \$0.6364 per \$100 of assessed value. This is an increase of \$0.007 from the FY2005 debt service tax rate of \$0.1879. In outlying years, it is planned that the debt service portion of the rate will remain at the approximately the current level and will not exceed \$0.20.

The debt service for the Water Fund and the Wastewater Fund, a combined \$6.2 million, increased from the previous year due to an additional bond issuance scheduled for the beginning of FY2006. A 6% increase in Water rates and 5% increase in Wastewater rates in FY2006 will provide the revenue necessary to service the additional debt and meet the minimum debt coverage ratio of 1.25 times the average annual debt service. The impact on Bryan Texas Utilities (BTU) for their portion of CIP is an estimated \$1,654,925 in debt service costs. No electric rate increase is anticipated to maintain the BTU debt coverage ratio.

In addition to debt service costs, there are other ways in which CIP impacts the operating budget. In some cases there will be increases in operating expenditures to fund personnel, supplies and services associated with the operation of a new facility, such as the fire station

planned to be opened in fiscal year 2009. The new station will require a minimum of eighteen additional positions, which will add approximately \$1 million in expenditures annually. The positions will be phased in over fiscal years 2007 through 2009, with six positions being filled annually. Annual operating costs of \$250,000 have been programmed into projections for future years. A new fire truck will be ordered in fiscal year 2007, and an ambulance will be ordered late in fiscal year 2008 to ensure delivery by the time the station opens. Staffing and operating expenditures will be absorbed by normal growth in tax revenues. Equipment purchases will be funded by excess General Fund balance.

At the same time, upon completion, many projects will not impact the operating budget, as they are not additional or new improvements but represent an upgrade, renovation, or replacement of an existing project or facility. For example, the Justice Center will combine the Police Department and Municipal Court. The City owns the building where the Police Department is currently located; however, the City leases the Municipal Court facility at a cost of approximately \$144,000 per year. Based upon the increased size of the facility in comparison to the two existing locations, custodial services and utility costs will increase. Custodial services will be increased by the equivalent of 1.5 full time positions. However, the new facility will have more efficient lighting and HVAC systems; and will require less maintenance than the existing buildings. It is anticipated the \$144,000 annual savings in building rent will offset the increased operational costs associated with the new facility. In this case, the improvement project will actually generate savings or have no impact on current operational costs.

Improvements to streets, drainage and signalization from the CIP allow the Transportation Department to devote resources to ongoing system maintenance. This preventative maintenance, such as crack sealing, pothole repair, patching, and base failure repairs, helps prolong the life of streets. Other projects included in the operating budget are concrete street repairs, curb, gutter, and sidewalk replacements.

The majority of the capital projects in the Water Fund and the Wastewater Fund are system replacements or new service extensions and do not have a known impact on operational costs. The replacement of corroded water lines will reduce system maintenance costs. Many of the scheduled improvements will increase production and transmission capacity and will allow for the use of operational resources toward other high priority system requirements. Reduction of infiltration/inflow (I & I) is the primary focus of many of the wastewater projects. Reduction of I & I will increase plant capacity by reducing the amount of storm water being processed by the wastewater treatment plants.

General Purpose Capital Improvements

Street (\$8,823,163) and drainage (\$2,149,775) improvements comprise 66% of the \$16.8 million in general purpose improvements in the 2006 CIP. Some of the major street projects are the Beck Street extension, Phase II of Downtown Bryan, East 29th Street widening from Villa Maria to Hollow Hill, and the East Villa Maria extension. Funding for these projects comes from the General Fund and Certificates of Obligation. Drainage projects scheduled for FY2006 include the Downtown Bryan Storm Sewer, Blinn Detention Pond and Burton Creek Lined Channel. These projects will be funded through the Drainage Improvement Fund, which accounts for the drainage fees that are assessed to and collected from utility customers within Bryan city limits.

The Justice Center, which will house Municipal Court and the Police Department, was designed during FY2005. The planned location for this complex is the four block area south of and adjacent to the Municipal Office Building in Downtown Bryan. Construction will begin in FY2006 with an estimated \$4 million in expenditures; this is approximately 25% of total general purpose projects for FY2006. Construction will continue through FY2008.

The Municipal Golf Course will undergo system improvements as well. Due to construction of an underpass at the Villa Maria railroad crossing, the current maintenance facility will be inaccessible when the construction is complete. Planned improvements in 2006 include a new maintenance facility. The golf course will remain open and fully operational during construction.

A major development on the west side of Bryan is the Traditions Development. The project includes high-end residential development, and an eighteen-hole golf course (designed by golfer Jack Nicklaus and his son, Jack Nicklaus II), clubhouse complex, and a learning center. The golf course serves as Texas A&M University's home course for both the men and women's golf teams. The project includes street, utility and infrastructure improvements totaling \$16.3 million and has been ongoing since 2000. During FY2006, an additional \$1.2 million of infrastructure improvements are projected to be completed. The source of funds is revenue generated by the sale of residential lots and the remainder of the 2000A Certificates of Obligation proceeds in the Tax Increment Reinvestment Zone Number Ten (TIRZ #10) Fund.

Enterprise Fund Capital Improvements

Replacement of existing water production and distribution system components, replacement and extension of major transmission lines are all items that are funded in the \$31,939,555 FY2006 Capital Improvement Program.

As the water system continues to age, more lines are determined to be in need of replacement. In addition, there are numerous old lines that are too small to support the flows required for fire suppression. Replacement of transmission lines from the well fields to the City, as well as adding new transmission lines to transport water to the ever growing west side, is critical. In FY2006, \$1.6 million is dedicated to improvements to the west side transmission lines. These improvements are intended to improve water pressure and reliability on the west side.

Sewer line replacement is also a priority project in FY2006. To manage growth, system maintenance and installation of new lines, Bryan relies on two key strategies: an Inflow and Infiltration Reduction Program and the Capital Improvement Program. The Inflow and Infiltration (I&I) program identifies defects where rainwater and groundwater enter the wastewater system. Defects include cracked joints, missing manhole lids, illegal storm water connections and open cleanouts. The Capital Improvement Program (CIP) includes resizing or replacement of existing wastewater/sewer lines, and the installation of new lines to accommodate future growth. Funds allocated to these projects total \$3,022,887.

Over the next five years, BTU plans electric transmission system improvements throughout the City and Rural Systems. BTU will issue \$12 million in utility revenue bonds per year

from FY2006 through FY2009. Anticipated expenditures in FY2006 total \$11.7 million for transmission system improvement and expansion projects. These projects will enhance the City's ability to import power from outside providers. In turn, this will improve the reliability of electrical service for BTU customers. BTU will also expend \$11,138,525 from their operating funds to improve and expand the distribution system, \$7.7 million in the City system and \$3.4 million in the Rural system.

Improvements planned over the 5 year period of this CIP will have an effect on both water and wastewater rates. The following schedule details the expected rate increases required to service the debt issued to finance the planned projects.

City of Bryan, Texas
Capital Improvement Program
Rate Analysis
General Purpose

<u>Debt Series</u>	<u>General Obligation</u>	<u>Fiscal Year</u>	<u>Debt Property Tax Rate</u>
2005	\$ 10,000,000	2006	0.1949
2006	7,580,000	2007	0.2000
2007	6,000,000	2008	0.2000
2008	5,000,000	2009	0.2000
2009	<u>5,000,000</u>	2010	0.2000
	<u><u>\$ 33,580,000</u></u>		

Enterprise Fund Revenue Debt

<u>Debt Series</u>	<u>Water System</u>	<u>Wastewater System</u>	<u>Electric System</u>	<u>Fiscal Year</u>	<u>Percent of Rate Increase</u>		
					<u>Water</u>	<u>Wastewater</u>	<u>Electric</u>
2005	\$ 4,515,000	\$ 1,100,000		2006	6%	5%	N/A
2006	5,025,000	3,050,000	\$ 12,000,000	2007	6%	5%	N/A
2007	4,500,000	14,500,000	12,000,000	2008	6%	5%	N/A
2008	3,100,000	6,050,000	12,000,000	2009	6%	5%	N/A
2009	<u>3,070,000</u>	<u>7,000,000</u>	<u>12,000,000</u>	2010	6%	5%	N/A
	<u><u>\$ 20,210,000</u></u>	<u><u>\$ 31,700,000</u></u>	<u><u>\$ 48,000,000</u></u>				

City of Bryan, Texas
Summary of Capital Improvements

	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Total FY 2006-2010
<u>General Purpose</u>							
Street and Traffic Systems	\$ 2,792,979	\$ 8,823,163	\$ 9,330,000	\$ 9,050,000	\$ 5,700,000	\$ 7,000,000	\$ 39,903,163
Drainage System	601,707	2,149,775	-	-	-	-	2,149,775
Buildings and Building Improvements	699,541	4,350,000	6,500,000	7,850,000	-	-	18,700,000
Recreational Facilities	1,342,720	230,000	2,270,000	-	-	-	2,500,000
Traditions Residential Development	3,076,949	1,204,352	-	-	2,500,000	-	3,704,352
Total General Purpose	8,513,896	16,757,290	18,100,000	16,900,000	8,200,000	7,000,000	66,957,290
<u>Enterprise Fund</u>							
Water System	10,133,000	6,081,143	5,900,000	6,025,000	5,100,000	3,075,000	26,181,143
Wastewater System	2,845,000	3,022,887	2,380,000	5,650,000	8,350,000	10,300,000	29,702,887
BTU - City Electric System	18,086,000	19,393,025	18,237,000	20,199,000	19,684,000	10,686,000	88,199,025
BTU - Rural Electric System	3,390,000	3,442,500	3,000,000	3,000,000	3,000,000	3,000,000	15,442,500
Total Enterprise Fund	34,454,000	31,939,555	29,517,000	34,874,000	36,134,000	27,061,000	159,525,555
Total Capital Improvements	<u>\$ 42,967,896</u>	<u>\$ 48,696,845</u>	<u>\$ 47,617,000</u>	<u>\$ 51,774,000</u>	<u>\$ 44,334,000</u>	<u>\$ 34,061,000</u>	<u>\$ 226,482,845</u>

Summary of Funding Sources

	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Total FY 2006-2010
<u>General Purpose</u>							
General Fund		\$ 615,000	\$ 2,270,000	\$ 4,700,000			\$ 7,585,000
Drainage Improvement Fund	\$ 601,707	2,149,775					2,149,775
Tax Increment Reinvestment Zone #10	3,076,949	1,204,352			\$ 2,500,000		3,704,352
Certificates of Obligation	4,835,240	12,788,163	15,830,000	12,200,000	5,700,000	\$ 7,000,000	53,518,163
Total General Purpose	8,513,896	16,757,290	18,100,000	16,900,000	8,200,000	7,000,000	66,957,290
<u>Enterprise Fund</u>							
Water Revenue Bonds	10,133,000	6,081,143	5,900,000	6,025,000	5,100,000	3,075,000	26,181,143
Wastewater Revenue Bonds	2,845,000	3,022,887	2,380,000	5,650,000	8,350,000	10,300,000	29,702,887
BTU - City Electric Operating	8,589,000	7,696,025	7,500,000	7,500,000	7,500,000	7,500,000	37,696,025
BTU - City Electric Revenue Bonds	9,497,000	11,697,000	10,737,000	12,699,000	12,184,000	3,186,000	50,503,000
BTU - Rural Electric Operating	3,390,000	3,442,500	3,000,000	3,000,000	3,000,000	3,000,000	15,442,500
Total Enterprise Fund	34,454,000	31,939,555	29,517,000	34,874,000	36,134,000	27,061,000	159,525,555
Total Funding	<u>\$ 42,967,896</u>	<u>\$ 48,696,845</u>	<u>\$ 47,617,000</u>	<u>\$ 51,774,000</u>	<u>\$ 44,334,000</u>	<u>\$ 34,061,000</u>	<u>\$ 226,482,845</u>

City of Bryan, Texas
General Purpose Capital Improvement Program

	<u>Estimated Project Cost</u>	<u>Prior Year Actual Expenditures</u>	<u>FY 2005 Estimated Expenditures</u>	<u>FY 2006 Projected Expenditures</u>	<u>FY 2007 Projected Expenditures</u>	<u>FY 2008 Projected Expenditures</u>	<u>FY 2009 Projected Expenditures</u>	<u>FY 2010 Projected Expenditures</u>	<u>FY 2006-10 Projected Expenditures</u>
Street and Traffic System Improvements									
Martin Luther King Street Overlay	\$ 163,450	\$ 163,441	\$ 9						
Sims Street Railroad Crossing	150,000		150,000						
Coulter, Ehlinger & Misc Re-construction	700,000	575	699,425						
Broadmoor Street Widening	24,196		24,196						
Tejas Center Signalization	686,817	319,212	367,605						
Traffic Signalization	8,444		8,444						
16th and 17th Street Median	335,000		40,000	\$ 295,000					\$ 295,000
Austin's Colony	456,988		395,000	61,988					\$ 61,988
Beck Street Extension	6,800,000	47,396	527,604	1,925,000	\$ 2,050,000	\$ 2,250,000			\$ 6,225,000
Downtown Bryan Phase II - Bryan Avenue	8,900,000	49,304	500,696	3,950,000	3,000,000	1,400,000			\$ 8,350,000
29th St. Widening (Villa Maria to Hollow Hill)	3,130,000		60,000	1,440,000	1,630,000				\$ 3,070,000
East Villa Maria Extension	1,250,000	13,825	20,000	766,175	450,000				\$ 1,216,175
Kent Street Extension	350,000			350,000					\$ 350,000
Green Street cul-de-sac at Villa Maria	35,000			35,000					\$ 35,000
Groesbeck St. Crossing & Intersection	700,000				700,000				\$ 700,000
Country Club Drive (Widening at Briarcrest)	500,000				500,000				\$ 500,000
Freedom Boulevard Signalization	500,000				500,000				\$ 500,000
Oak Ridge Drive (Turn Lanes at Briarcrest)	500,000				500,000				\$ 500,000
Sound/Aesthetic Walls (FM1179 & FM 158)	400,000					400,000			\$ 400,000
Sam Rayburn Drive Construction	600,000					600,000			\$ 600,000
29th Street Overlay (Hollow Hill to Texas)	1,000,000					1,000,000			\$ 1,000,000
South College Avenue Reconstruction	2,500,000					2,500,000			\$ 2,500,000
Old Reliance RD Widening	6,900,000					900,000	4,000,000	2,000,000	\$ 6,900,000
M L King St. Widening	2,500,000						500,000	2,000,000	\$ 2,500,000
Shirewood Infrastructure Replacement	500,000							500,000	\$ 500,000
Oversize Participation & Other	3,200,000						700,000	2,500,000	\$ 3,200,000
Sidewalk Improvements	500,000						500,000		\$ 500,000
Total	43,289,895	593,753	2,792,979	8,823,163	9,330,000	9,050,000	5,700,000	7,000,000	39,903,163

(continued)

City of Bryan, Texas
General Purpose Capital Funding

	General Fund	Drainage Improvement Fund	Tax Increment Reinvestment Zone Ten Fund	Certificates of Obligation								Total Funding Sources
				Series	Series	Series	Series	Series	Series	Series	Series	
				2001	2003	2004	2005	2006	2007	2008	2009	
<u>Street and Traffic System Improvements</u>												
Martin Luther King Street Overlay												
Sims Street Railroad Crossing												
Coulter, Ehlinger & Misc Re-construction												
Broadmoor Street Widening												
Tejas Center Signalization												
Traffic Signalization												
16th and 17th Street Median					\$ 295,000							\$ 295,000
Austin's Colony					61,988							61,988
Beck Street Extension					425,000		\$ 5,800,000					6,225,000
Downtown Bryan Phase II - Bryan Avenue	\$ 1,000,000			\$ 3,000,000	450,000		3,900,000					8,350,000
29th St. Widening (Villa Maria to Hollow Hill)					1,440,000			\$ 1,630,000				3,070,000
East Villa Maria Extension					766,175		300,000	150,000				1,216,175
Kent Street Extension					350,000							350,000
Green Street cul-de-sac at Villa Maria	35,000											35,000
Groesbeck St. Crossing & Intersection								700,000				700,000
Country Club Drive (Widening at Briarcrest)								500,000				500,000
Freedom Boulevard Signalization								500,000				500,000
Oak Ridge Drive (Turn Lanes at Briarcrest)								500,000				500,000
Sound/Aesthetic Walls (FM1179 & FM 158)									\$ 400,000			400,000
Sam Rayburn Drive Construction								600,000				600,000
29th Street Overlay (Hollow Hill to Texas)								1,000,000				1,000,000
South College Avenue Reconstruction	2,500,000											2,500,000
Old Reliance RD Widening									2,900,000	4,000,000		6,900,000
M L King St.Widening										500,000	\$ 2,000,000	2,500,000
Shirewood Infrastructure Replacement											500,000	500,000
Oversize Participation & Other									700,000		2,500,000	3,200,000
Sidewalk Improvements										500,000		500,000
Total	3,535,000	-	-	3,000,000	3,788,163	-	10,000,000	5,580,000	4,000,000	5,000,000	5,000,000	39,903,163

(continued)

City of Bryan, Texas
General Purpose Capital Improvement Program

	Estimated Project Cost	Prior Year Actual Expenditures	FY 2005 Estimated Expenditures	FY 2006 Projected Expenditures	FY 2007 Projected Expenditures	FY 2008 Projected Expenditures	FY 2009 Projected Expenditures	FY 2010 Projected Expenditures	FY 2006-10 Projected Expenditures
Drainage System Improvements									
Burton/Briar Creek	13,525		13,525						-
Shilo Drainage	36,041		36,041						-
Skrivanek Drive	56,940		56,940						-
Somerford Drive	42,409		42,409						-
Tejas Center	14,259		14,259						-
Trophy Drive	21,145		21,145						-
Woodbine Court	20,238		20,238						-
Turkey Creek	49,197		49,197						-
Drainage Easements	89,373		29,373	60,000					60,000
Carter Creek	306,525		301,525	5,000					5,000
Downtown Bryan Storm Sewer	808,555		8,555	800,000					800,000
Blinn Detention Pond	708,500		8,500	700,000					700,000
Burton Creek Lined Channel	500,000			500,000					500,000
Oak Hill Drainage	84,775			84,775					84,775
Total	2,751,482	-	601,707	2,149,775	-	-	-	-	2,149,775
Buildings & Building Improvements									
Justice Center Construction	17,150,000	600,459	699,541	4,000,000	6,000,000	5,850,000			15,850,000
Fire Station #5 Construction (West-side)	2,500,000				500,000	2,000,000			2,500,000
Municipal Office Building HVAC Improvements	350,000			350,000					350,000
Total	20,000,000	600,459	699,541	4,350,000	6,500,000	7,850,000	-	-	18,700,000
Recreational Facilities									
Henderson Park Expansion	1,750,000	407,280	1,342,720						
Municipal Golf Course Master Plan	2,500,000			230,000	2,270,000				2,500,000
Total	4,250,000	407,280	1,342,720	230,000	2,270,000				2,500,000
Traditions Development Infrastructure	20,000,000	13,218,699	3,076,949	1,204,352			2,500,000		3,704,352
Total General Purpose Capital Improvements	\$ 90,291,377	\$ 14,820,191	\$ 8,513,896	\$ 16,757,290	\$ 18,100,000	\$ 16,900,000	\$ 8,200,000	\$ 7,000,000	\$ 66,957,290

City of Bryan, Texas
General Purpose Capital Funding

			Tax Increment Reinvestment	Certificates of Obligation								Total Funding Sources
	General Fund	Drainage Improvement Fund	Zone Ten Fund	Series <u>2001</u>	Series <u>2003</u>	Series <u>2004</u>	Series <u>2005</u>	Series <u>2006</u>	Series <u>2007</u>	Series <u>2008</u>	Series <u>2009</u>	
Drainage System Improvements												
Burton/Briar Creek												
Shilo Drainage												
Skrivanek Drive												
Somerford Drive												
Tejas Center												
Trophy Drive												
Woodbine Court												
Turkey Creek												
Drainage Easements		60,000										60,000
Carter Creek		5,000										5,000
Downtown Bryan Storm Sewer		800,000										800,000
Blinn Detention Pond		700,000										700,000
Burton Creek Lined Channel		500,000										500,000
Oak Hill Drainage		84,775										84,775
Total		2,149,775										2,149,775
Buildings & Building Improvements												
Justice Center Construction	1,200,000			50,000	1,100,000	12,000,000		1,500,000				15,850,000
Fire Station #5 Construction (West-side)								500,000	2,000,000			2,500,000
Municipal Office Building HVAC Improvements	350,000											350,000
Total	1,550,000			50,000	1,100,000	12,000,000		2,000,000	2,000,000			18,700,000
Recreational Facilities												
Henderson Park Expansion												
Municipal Golf Course Master Plan	2,500,000											2,500,000
Total	2,500,000											2,500,000
Traditions Development Infrastructure												
			3,704,352									3,704,352
Total General Purpose Capital Improvements												
	\$ 7,585,000	\$ 2,149,775	\$ 3,704,352	\$ 3,050,000	\$ 4,888,163	\$ 120,000,000	\$ 10,000,000	\$ 7,580,000	\$ 6,000,000	\$ 5,000,000	\$ 5,000,000	\$ 66,957,290

City of Bryan, Texas
Enterprise Fund Capital Improvement Program

	Estimated Project Cost	Prior Year Actual Expenditures	FY 2005 Estimated Expenditures	FY 2006 Projected Expenditures	FY 2007 Projected Expenditures	FY 2008 Projected Expenditures	FY 2009 Projected Expenditures	FY 2010 Projected Expenditures	FY 2006-10 Projected Expenditures
Water System Improvements									
West Side Transmission Line Phase IA	\$ 2,975,000	\$ 1,829,861	\$ 1,100,000	\$ 45,139					\$ 45,139
Water Well Rehabilitation	840,000	676,430	100,000	63,570					63,570
East Side Transmission Line	205,000	177,343		27,657					27,657
Main Street Pump Station	795,000	254,375	525,000	15,625					15,625
Water Well No. 18	1,900,000	304,803	1,375,000	220,197					220,197
Well Field to Pump Station Line	5,235,000	16,545	4,350,000	868,455					868,455
Traditions Water Supply Line	193,000		183,000	10,000					10,000
Royal Street Line	310,000			310,000					310,000
Bryan/College Station Interconnect @ 29th	175,000			175,000					175,000
Miscellaneous Extensions	550,000		225,000	325,000					325,000
Water Transmission Line Phase 3	400,000		250,000	150,000					150,000
West Side Transmission Line Phase IB	1,700,000		1,000,000	700,000					700,000
West Side Transmission Line Phase 2A	1,100,000		425,000	675,000					675,000
West Side Transmission Line Phase 2B	700,000		600,000	100,000					100,000
Water Well No. 18 Collection Line	1,660,000			1,660,000					1,660,000
Brushy & OSR Certificates of Convenience	620,500			620,500					620,500
Bryan/College Station Interconnect @ Copperfield	115,000			115,000					115,000
East Side Transmission Construction Phase I	1,300,000				1,300,000				1,300,000
East Side Transmission Construction Phase II	1,500,000				1,500,000				1,500,000
Beck Street Utility Replacement	1,600,000				800,000	800,000			1,600,000
Water Transmission Line Phase 1I	2,500,000				1,000,000	1,500,000			2,500,000
West Loop -Silver Hill Rd	950,000				400,000	550,000			950,000
Reese Duncan Echols Line Replacement	900,000				900,000				900,000
South College Line Rehabilitation	400,000					400,000			400,000
East Villa Maria Road Installation	100,000					100,000			100,000
29th Street Line Relocation	175,000					175,000			175,000
Water Transmission Line Phase II	2,500,000					2,500,000			2,500,000
East Side Elevated Water Storage	2,000,000						2,000,000		2,000,000
Hwy 6 -Booneville to FM 1179 to Miramont	1,750,000						1,750,000		1,750,000
North Bryan (Woodville) Line	3,425,000						1,350,000	2,075,000	3,425,000
Cooling Tower Expansion	1,000,000							1,000,000	1,000,000
Total	39,573,500	3,259,357	10,133,000	6,081,143	5,900,000	6,025,000	5,100,000	3,075,000	26,181,143

(continued)

City of Bryan, Texas
Enterprise Fund Capital Funding

	BTU-City Operating Fund	BTU-Rural Operating Fund	System Revenue Bonds							Total Funding Sources
			Series 2001	Series 2004	Series 2005	Series 2006	Series 2007	Series 2008	Series 2009	
<u>Water System Improvements</u>										
West Side Transmission Line Phase IA			\$ 45,139							\$ 45,139
Water Well Rehabilitation			63,570							63,570
East Side Transmission Line			27,657							27,657
Main Street Pump Station			15,625							15,625
Water Well No. 18			220,197							220,197
Well Field to Pump Station Line			868,455							868,455
Traditions Water Supply Line				\$ 10,000						10,000
Royal Street Line			310,000							310,000
Bryan/College Station Interconnect @ 29th			175,000							175,000
Miscellaneous Extensions			75,000	250,000						325,000
Water Transmission Line Phase 3				150,000						150,000
West Side Transmission Line Phase IB				700,000						700,000
West Side Transmission Line Phase 2A				675,000						675,000
West Side Transmission Line Phase 2B				100,000						100,000
Water Well No. 18 Collection Line				1,660,000						1,660,000
Brushy & OSR Certificates of Convenience				620,500						620,500
Bryan/College Station Interconnect @ Copperfield					\$ 115,000					115,000
East Side Transmission Construction Phase I					1,300,000					1,300,000
East Side Transmission Construction Phase II					1,500,000					1,500,000
Beck Street Utility Replacement					1,600,000					1,600,000
Water Transmission Line Phase 1I						\$ 2,500,000				2,500,000
West Loop -Silver Hill Rd						950,000				950,000
Reese Duncan Echols Line Replacement						900,000				900,000
South College Line Rehabilitation						400,000				400,000
East Villa Maria Road Installation						100,000				100,000
29th Street Line Relocation						175,000				175,000
Water Transmission Line Phase II							\$ 2,500,000			2,500,000
East Side Elevated Water Storage							2,000,000			2,000,000
Hwy 6 -Booneville to FM 1179 to Miramont								\$ 1,750,000		1,750,000
North Bryan (Woodville) Line								1,350,000	\$ 2,075,000	3,425,000
Cooling Tower Expansion									1,000,000	1,000,000
Total	-	-	1,800,643	4,165,500	4,515,000	5,025,000	4,500,000	3,100,000	3,075,000	26,181,143

(continued)

City of Bryan, Texas
Enterprise Fund Capital Improvement Program

	Estimated Project Cost	Prior Year Actual Expenditures	FY 2005 Estimated Expenditures	FY 2006 Projected Expenditures	FY 2007 Projected Expenditures	FY 2008 Projected Expenditures	FY 2009 Projected Expenditures	FY 2010 Projected Expenditures	FY 2006-10 Projected Expenditures
Wastewater System Improvements									
Timberlane/Tejas Center Phase II	1,125,000		1,125,000						-
Turkey Creek	900,000	371,105	125,000	403,895					403,895
Sharon Street Line	180,000	8,858	5,000	166,142					166,142
Yellowstone Improvements	410,000	7,182		402,818					402,818
Traditions Line	4,350,000	3,956,662	215,000	178,338					178,338
Hutchins Street Line	145,000	920	100,000	44,080					44,080
Stillcreek Infiltration & Inflow	400,000	92,240	160,000	147,760					147,760
Stillcreek Trunkline Phase I	1,500,000	46,200	750,000	703,800					703,800
Miscellaneous Service Lines	575,000		225,000	350,000					350,000
River Oaks Line	100,000	9,946		90,054					90,054
Beck Street Utility Replacement	1,400,000				700,000	700,000			1,400,000
West Side Waste Water Trtmt Plant-Property	1,000,000				500,000	500,000			1,000,000
Justice Center	350,000	4,000	135,000	211,000					211,000
North Texas & Railroad	130,000		5,000	125,000					125,000
Infiltration & Inflow Management	380,000			200,000	180,000				380,000
Stillcreek Trunkline Phase III	1,000,000				1,000,000				1,000,000
Stillcreek Trunkline Phase II	2,200,000					1,100,000	1,100,000		2,200,000
29th Street Line Relocation	100,000					100,000			100,000
West Side Waste Water Trtmt Plant-Design	750,000					750,000			750,000
West Side Waste Water Trtmt Plant-Construction	14,500,000					2,500,000	6,000,000	6,000,000	14,500,000
Burton Creek Trunkline	2,000,000						1,000,000	1,000,000	2,000,000
Hall Street Line	1,500,000							1,500,000	1,500,000
LaBrisa Lift Station	250,000						250,000		250,000
Infiltration & Inflow Management	2,300,000							800,000	800,000
Stillcreek Trunkline Phase III	7,000,000							1,000,000	1,000,000
Turkey Creek	165,000								-
Lift Station SCADA	850,000								-
Total	45,560,000	4,497,113	2,845,000	3,022,887	2,380,000	5,650,000	8,350,000	10,300,000	29,702,887
Electric System Improvements									
Transmission System Expansion (BTU-City)	60,000,000		9,497,000	11,697,000	10,737,000	12,699,000	12,184,000	3,186,000	50,503,000
Distribution System Expansion (BTU-City)	46,285,025		8,589,000	7,696,025	7,500,000	7,500,000	7,500,000	7,500,000	37,696,025
Distribution System Expansion (BTU-Rural)	18,832,500		3,390,000	3,442,500	3,000,000	3,000,000	3,000,000	3,000,000	15,442,500
Total	125,117,525	-	21,476,000	22,835,525	21,237,000	23,199,000	22,684,000	13,686,000	103,641,525
Total Enterprise Fund Capital Improvements	\$ 210,251,025	\$ 7,756,470	\$ 34,454,000	\$ 31,939,555	\$ 29,517,000	\$ 34,874,000	\$ 36,134,000	\$ 27,061,000	\$ 159,525,555

City of Bryan, Texas
Enterprise Fund Capital Funding

	BTU-City Operating Fund	BTU-Rural Operating Fund	System Revenue Bonds							Total Funding Sources
			Series 2001	Series 2004	Series 2005	Series 2006	Series 2007	Series 2008	Series 2009	
Wastewater System Improvements										
Timberlane/Tejas Center Phase II										-
Turkey Creek			218,895	185,000						403,895
Sharon Street Line			166,142							166,142
Yellowstone Improvements			402,818							402,818
Traditions Line			178,338							178,338
Hutchins Street Line			44,080							44,080
Stillcreek Infiltration & Inflow			97,760	50,000						147,760
Stillcreek Trunkline Phase I				703,800						703,800
Miscellaneous Service Lines			150,000	200,000						350,000
River Oaks Line				90,054						90,054
Beck Street Utility Replacement				1,400,000						1,400,000
West Side Waste Water Trtmt Plant-Property				1,000,000						1,000,000
Justice Center				211,000						211,000
North Texas & Railroad				125,000						125,000
Infiltration & Inflow Management				380,000						380,000
Stillcreek Trunkline Phase III					1,000,000					1,000,000
Stillcreek Trunkline Phase II						2,200,000				2,200,000
29th Street Line Relocation						100,000				100,000
West Side Waste Water Trtmt Plant-Design						750,000				750,000
West Side Waste Water Trtmt Plant-Construction							14,500,000			14,500,000
Burton Creek Trunkline								2,000,000		2,000,000
Hall Street Line								1,500,000		1,500,000
LaBrisa Lift Station								250,000		250,000
Infiltration & Inflow Management								2,300,000		2,300,000
Stillcreek Trunkline Phase III									7,000,000	7,000,000
Turkey Creek									165,000	165,000
Lift Station SCADA									850,000	850,000
Total	-	-	1,258,033	4,344,854	1,000,000	3,050,000	14,500,000	6,050,000	8,015,000	38,217,887
Electric System Improvements										
Transmission System Expansion (BTU-City)					2,503,000	12,000,000	12,000,000	12,000,000	12,000,000	50,503,000
Distribution System Expansion (BTU-City)	\$ 37,696,025									37,696,025
Distribution System Expansion (BTU-Rural)		\$ 15,442,500								15,442,500
Total	37,696,025	15,442,500	-	-	2,503,000	12,000,000	12,000,000	12,000,000	12,000,000	103,641,525
Total Enterprise Fund Capital Improvements	\$ 37,696,025	\$ 15,442,500	\$ 3,058,676	\$ 8,510,354	\$ 8,018,000	\$ 20,075,000	\$ 31,000,000	\$ 21,150,000	\$ 23,090,000	\$ 168,040,555

Operating Capital Outlay

The subsequent schedule details the capital outlay approved in the operations budget.

Summary of Operating Capital Outlay Fiscal Year 2006

<u>General Purpose</u>	<u>Amount</u>
General Fund	
Computer network equipment and software	\$ 50,000
Government & Education Channel equipment	20,000
Document Scanner	6,000
Police equipment	5,000
Library materials	149,470
Parks improvements	210,000
	<u>440,470</u>
<u>Special Revenue Funds</u>	
Court Technology computer equipment	9,500
Public Artwork	40,000
	<u>49,500</u>
<u>Enterprise Funds</u>	
Water Fund	
Trackhoe	150,000
Vehicles (2)	50,000
Wastewater Fund	
Mini-excavators (2)	100,000
Vehicles (4)	100,000
Solid Waste	
Front End Loaders (2)	354,000
Side Loader	177,000
Side Loader remounts	54,000
Vehicles (4)	100,000
Refuse Containers	65,000
	<u>1,150,000</u>
Total Operating Capital Outlay	<u>\$ 1,639,970</u>

ORDINANCE NO. 1551

AN ORDINANCE MAKING THE APPROPRIATIONS FOR THE SUPPORT, MAINTENANCE, BUILDINGS, AND IMPROVEMENTS FOR THE CITY OF BRYAN FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2005, AND ENDING SEPTEMBER 30, 2006, BOTH DATES INCLUSIVE, ADOPTING THE BUDGET FIGURES AND ACCOUNTS AS PART OF SAID APPROPRIATIONS IN THE COMBINED TOTAL OF \$245,274,673; AUTHORIZING THE CITY MANAGER TO MAKE CERTAIN TRANSFERS OF FUNDS AND PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF BRYAN, TEXAS:

1.

That the appropriations for this fiscal year beginning October 1, 2005, and ending September 30, 2006, be set up in said accounts and set out in said budget which is made a part hereof and marked Exhibit "A":

2.

That authority is hereby given to the City Manager to approve transfers of portions of any item of appropriation within the same department and transfers from one department to another department. The City Manager shall notify the City Council in writing within three working days of the City Manager's approval of transfers of funds from one department to another department. Appropriations transfers or expenditures from unappropriated funds may be made by the City Manager after approval by motion or resolution of the City Council.

3.

That this Ordinance shall go into effect immediately after its second and final reading.

PRESENTED AND GIVEN first reading on the 13th day of September, 2005, at a regular meeting of the City Council of the City of Bryan, Texas; and given second reading, passed and approved on the 27th day of September, 2005, by a vote of 6 ayes and 0 noes at a regular meeting of the City Council of the City of Bryan, Texas.

ATTEST:

CITY OF BRYAN


Mary Lynne Straffa, City Secretary

By: 
Ernie Wentrcek, Mayor

APPROVED AS TO FORM:

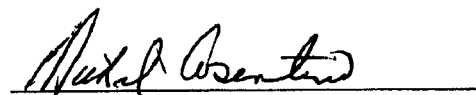

Michael Cosentino, City Attorney

EXHIBIT A
CITY OF BRYAN, TEXAS
SUMMARY OF EXPENDITURES BY FUND
2005-06 BUDGET

<u>Fund</u>	<u>Proposed 2006 Budget</u>
General.....	\$ 42,197,196
Bond and Interest.....	7,371,272
Hotel/Motel.....	222,000
Oil and Gas.....	50,000
Court Technology.....	9,500
Street Improvement.....	3,883,000
Drainage Improvement.....	2,149,775
Community Development.....	2,138,702
Special Projects.....	0
Tax Increment Finance Zone Number 8.....	915,241
Tax Increment Finance Zone Number 10.....	3,028,763
Utility – Water System.....	9,473,159
Utility – Wastewater System.....	10,236,367
Solid Waste.....	6,287,548
Airport.....	25,410
Bryan Commerce and Development.....	631,683
Insurance.....	2,130,291
Utility – Electric System.....	128,741,070
Rural Electric System.....	<u>25,783,696</u>
Total	<u>\$ 245,274,673</u>

ORDINANCE NO. 1552

AN ORDINANCE FIXING THE TAX LEVY OF THE CITY OF BRYAN, TEXAS, FOR THE TAXABLE YEAR 2005 AT \$0.6364 PER \$100 OF ASSESSED VALUATION AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY OF BRYAN, TEXAS:

1.

That there be assessed, levied and collected on all taxable property in the City of Bryan, for the taxable year 2005 the following, to wit:

\$0.4415 on a \$100.00 valuation of all taxable property in the City for General Fund maintenance and operating purposes: and

\$0.1949 on a \$100.00 valuation of all taxable property in the City for the payment of principal and interest on General Obligation Debt for the City.

Total Levy for 2005 is \$0.6364 for \$100.00 valuation of all taxable property in the City of Bryan.

2.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

3.

There is also levied an Occupation Tax on every person, firm or corporation pursuing any of the occupations named in the Charter, ordinances and the General Laws of Texas, which will be paid in advance, said occupation license to be one-half of the State License for similar occupations.

4.

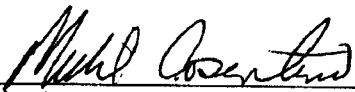
That this Ordinance shall go into effect immediately after its second and final reading.

PRESENTED AND GIVEN first reading on the 13th day of September, 2005, at a regular meeting of the City Council of the City of Bryan, Texas; and given second reading, passed and approved on the 27th day of September, 2005, by a vote of 6 ayes and 0 noes at a regular meeting of the City Council of the City of Bryan, Texas.

ATTEST:

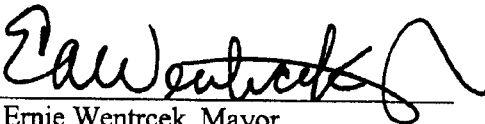

Mary Lynne Stratta, City Secretary

APPROVED AS TO FORM:



Michael Cosentino, City Attorney

CITY OF BRYAN:



BY: Ernie Wentrcek, Mayor

APPENDIX

GLOSSARY

The Annual Budget contains specialized and/or technical terminology, along with acronyms, that are unique to public finance and budgeting. To assist the reader in understanding the Annual Budget document, a glossary of terms is provided.

Account Classification: A basis for distinguishing types of expenditures. The five major classifications used by the City of Bryan are: personal services (10's), supplies/materials (20's), maintenance (30's), outside services (40's), other (50's), and capital outlay (60's).

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

Ad Valorem Tax: Also referred to as property tax, this is the charge levied on all real personal, and mixed property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.

Annual Budget: The total budget as approved by the City Council, as revised.

Appropriation: A legal authorization made by the City Council which permits City officials to incur obligations against and to make expenditures of governmental resources.

Appropriation Ordinance: An official document adopted by the City Council establishing legal authority to obligate and expend resources.

Assessed Property Valuation: A value established by the Brazos County Appraisal District which approximates market value of real or personal property. By state law, one hundred percent (100%) of the property value is used for determining the basis for levying property taxes.

Balanced Budget: A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal or less than the proposed revenues plus resources on hand at the beginning of the fiscal year.

$$\text{Revenue} + \text{Other Sources} = \text{Expenditures} + \text{Other Uses}$$

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for construction for large capital projects, such as buildings, streets, and water and sewer lines.

Bond Proceeds: The proceeds from the sale of bonds, notes, and other obligations issued by the City, and reserves and funds maintained by the City for debt service.

Book Value: The original acquisition cost of an investment plus or minus the accrued amortization or accretion.

APPENDIX

GLOSSARY

Budget: A financial plan for a specified period of time (fiscal year) that matches planned revenues with appropriations. The “preliminary” budget designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The “adopted budget” is the plan as modified and finally approved by that body. The “approved” budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year. The budget process in every Texas city must comply with the requirements of the Texas Local Government Code. See description of Budget Compliance in the Financial Policies section of this document.

Budget Contingency Plan: Details various courses of action that may be undertaken when varying levels of revenue shortfalls are anticipated.

Budget Document: The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

Budget Highlights: Significant changes in expenditures or programs within a fund, department or division.

Budget Message: The opening section of the budget provides the City Council and the public with a general summary of the most important aspects of the budget. The message explains principal budget issues against the background of financial experience in recent years, and represents the assumptions and policies upon which the City’s budget is based. Also known as the “Transmittal Letter”.

Budget Summary: Provides a listing of revenues, expenditures, and available resources for all funds.

Budgetary Control: The control or management of a governmental or enterprise fund in accordance with approved budget to keep expenditures within the limitations of available appropriations and revenues.

Capital Outlay: Expenditures for equipment, vehicles, or machinery, and other improvements that result in the acquisition of assets with an estimated useful life of more than one year, a unit cost of \$5,000 or more, and capable of being identified as an individual unit of property.

Certificates of Obligation (C.O.): Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These instruments are backed by the full faith and credit of the issuing government and are financed through property tax revenues.

Certified Property Values: To be in compliance with the Property Tax Code, the chief appraiser certifies the approved appraisal roll to each taxing unit on or before July 25.

Crack Seal: An intermediate street maintenance repair technique.

APPENDIX

GLOSSARY

Debt Service Fund: A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.

Delinquent Taxes: Real or personal property taxes that remain unpaid on and after February 1st of each year, and upon which penalties and interest are assessed.

Department: A major administrative segment responsible for management of operating Divisions that provides services within a functional area.

Depreciation: The decrease in value of fixed assets due to use and the passage of time. That portion of the cost of a fixed asset is charged as an expense during a particular period. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disposition Rate: Rate that court cases are finalized and closed within a 12-month period.

Division: A basic organizational unit that is functionally unique and provides service under the administrative direction of a Department.

Economic Diversification: Having more than one financial or monetary factor, industry or sector contributing to the production, development and consumption of commodities within a specific region.

Effective Tax Rate: The prior year's taxes divided by the current year's taxable values of properties that were on the tax roll in both years. Excludes taxes on properties no longer in the taxing unit and the current taxable value of new properties.

Encumbrances: Commitments for the expenditure of monies.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business. The rate schedules are established to insure that revenues are adequate to meet all necessary expenditures. The Water, Sewer, Solid Waste, Airport and BTU funds are enterprise funds in the City of Bryan.

Estimated Revenue: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Expenditure: Resources spent by governmental funds in accordance with budgeted appropriations on assets or goods and services obtained.

Expense: Resources spent by enterprise funds in accordance with budgeted appropriations on assets or goods and services obtained.

APPENDIX

GLOSSARY

Fines & Forfeitures: Monies imposed as penalty for an offense and collected as revenue by the municipal court for the city.

Fiscal Year: A consecutive 12-month period that signifies the beginning and ending dates for recording financial transactions. The City of Bryan's fiscal year begins October

1 and ends September 30 of the following calendar year. This is also called the budget year.

Fund: An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts. In the budget process, a formal Annual Budget is adopted for the General Fund, General Debt Service Fund, Water Fund, Wastewater Fund, Solid Waste Fund, Airport Fund, Self Insurance Fund, Hotel/Motel Tax Fund, Oil and Gas Fund, Court Technology Fund, Community Development Fund, Transportation Fund, Drainage Fund, TIRZ #8 Fund, TIRZ #10 Fund, BTU City Fund and BTU Rural Fund.

Funds: Public funds in the custody of the City that the City has the authority to invest.

Fund Balance: The excess of current assets over current liabilities, representing the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

Fund balance for Governmental Type Funds =

Current Assets - Current Liabilities

Fund balance for Enterprise and Internal Service Funds =

Cash + Investments + Accounts Receivable + Prepaids – Accounts Payable

GASB: Government Accounting Standards Board. The agency of the Financial Accounting Foundation that promulgates standards for accounting and financial reporting by governmental entities.

GASB 34: Pronouncement of the Government Accounting Standards Board (GASB) that establishes financial reporting standards for state and local governments in presenting information about a government's major funds to aid in measuring the operating results of these funds in the interest of accountability to citizens and stakeholders.

General Fund: The largest governmental fund within the City, the General Fund accounts for the majority of the non-enterprise financial resources of the government. General Fund revenues include property taxes, sales taxes, licenses and permits, service charges, and other type of revenue. This fund includes most of the basic operating functions such as fire and police protection, municipal court, finance, planning and inspection, public works, parks/recreation, and general administration.

APPENDIX

GLOSSARY

General Obligation (G.O.) Bonds: Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, G.O. Bonds must be authorized by public referenda.

Goal: Long-term continuing target of an organization (vision of the future).

Governmental Funds: Funds that are maintained on a modified accrual basis with an emphasis on when cash is expended or obligated and revenues are recorded when measurable and available.

HazMat Response Teams: Hazardous Materials Response Team.

Homestead: A tax exempt qualifying declaration by a property taxpayer for his actual dwelling place or home.

Horticulturist: One skilled in the science of cultivating flowers and plants, as in a municipal parks system.

Infrastructure: General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems.

Intergovernmental Revenue: Grants, entitlements and cost reimbursements from another federal, state or local governmental unit.

Internal Service Fund: Accounts for the financing of goods or services provided by one City department to other departments of the governmental unit on a cost reimbursement basis. The Self Insurance Fund is operated as an internal service fund in the City of Bryan.

Investment Pool: An entity created under this code to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives are (in order of priority) preservation and safety of principal, liquidity, and yield.

Levy: To impose or collect by legal authority. The City Council has the authority to levy taxes, special assessments, and service charges as stated in the City Charter.

Limited Tax Note: Direct obligations of the City payable from ad valorem taxes levied against taxable property located therein, within the limits prescribed by law.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Maintenance: Cost of upkeep of property or equipment.

APPENDIX

GLOSSARY

Mandates or Mandated Expenses: Any expenses relating to an authoritative command or instruction. Refers to the federal and state mandates governing municipalities, such as regulations establishing testing for water quality.

Market Value: The current face or par value of an investment multiplied by the net selling price of the security as quoted by a recognized market-pricing source quoted on the valuation date.

Mission Statement: A departmental statement that describes what the department does, why it does it, and who benefits from it.

Neighborhood Sweep: An organized neighborhood clean up event within the city utilizing city personnel and community volunteers.

Net Taxable Value: The total assessed value of all property within the city that is available for taxation minus property eligible for tax exemption.

Objectives: Time bound and measurable result of an organization's activity which advances the organization toward a goal.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. The use of an annual operating budget is required by State law.

Ordinance: A statute or regulation especially enacted by a city government.

Outside Agencies: Non-profit service organizations funded partially or entirely by the General Fund.

Outside Services: Professional or technical expertise purchased from external sources.

Payment In Lieu Of Tax: Monies received for provision of city services to property owners located outside the municipal taxing district or not normally subject to municipal taxation.

Performance Measures: Specific quantitative and qualitative measures of work performed or results obtained within an activity or program. There are three types of measurements: (1) Volume, which describes the work done (e.g., number of checks processed), (2) efficiency, which relates to the amount of input compared to output (e.g., number of items posted per hour), and (3) effectiveness, which indicates the extent to which activities/programs are achieved (e.g., reduced response time due to a new communication system).

Personal Services: Costs relating to compensating employees, including salaries, wages, insurance, payroll taxes, and retirement contributions.

APPENDIX

GLOSSARY

Pooled Fund Group: An internally created fund of the City in which one or more institutional accounts of the City are invested.

Property Tax: Also called ad valorem tax, this is the charge levied on all real, personal, and mixed property according to the property's valuation and the tax rate, in compliance with the State Property Tax Code.

Proprietary Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Qualified Representative: A person who holds a position with a business organization, who is authorized to act on behalf of the business organization, and who is one of the following:

1. For a business organization doing business that is regulated by or registered with a securities commission, a person who is registered under the rules of the National Association of Securities Dealers;
2. For a state or federal bank, a savings bank, or a state or federal credit union, a member of the loan committee for the bank or branch of the bank or a person authorized by corporate resolution to act on behalf of and bind the banking institution;
3. For an investment pool, the person authorized by the elected official or board with authority to administer the activities of the investment pool to sign the written instrument on behalf of the investment pool; or
4. For an investment management firm registered under the Investment Advisors Act of 1940 (15 U.S.C. section 80b-1 et seq.) or, if not subject to registration under the Act, registered with the State Securities Board, a person who is an officer or principal of the investment management firm.

Reserve: An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

Resolution: A formal statement of a decision, determination or course of action placed before a city council and adopted.

APPENDIX

GLOSSARY

Revenues: Funds received by the government as income, including tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants and interest income.

Revenue Bonds: Legal debt instruments that finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.

Seal Coat: Asphalt restoration and maintenance technique used to recondition city streets and thoroughfares.

Separately Invested Asset: An account or fund of a state agency or local government that is not invested in a pooled group fund.

Service and Work Programs: Tangible “end products” provided to the public or user department/division.

Special Revenue Fund: A separate fund that accounts for resources legally restricted to expenditures for specific operational purposes. The Hotel/Motel Tax Fund or the Community Development Fund would be examples of a special revenue fund.

Strategy: A plan to achieve an objective.

Strategic Initiative:

Supplies: Cost of goods consumed by the City in the course of its operation.

Tax Rate: The amount of tax levied for each \$100 of assessed value for real, personal, or mixed property. The rate is set by September 1 of each year by the City Council of the City of Bryan, Texas.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Total Tax Rate: Property tax rate including both of the portions used for operations and that for debt service.

Transmittal Letter: A general discussion of the proposed budget presented in writing by the City Manager to the Mayor and City Council. The transmittal letter highlights the major budget items including any changes made in the current budget year, issues affecting the decisions and priorities of the current year, and actions incorporated into the adopted budget.

APPENDIX

GLOSSARY

Trend Analysis: Graphs which analyze historical data, projected information, or comparisons from one year to the next. A brief narrative or summary data is included with the graphs.

User Fee (User Charge): The payment of a fee for direct receipt of a public service by the part benefiting from the service.

Working Capital: Budgeted working capital is calculated as a fund's current assets less current liabilities and outstanding encumbrances. The term is used to indicate unencumbered fund balances in Enterprise Funds.

APPENDIX

ACRONYMS

A.D.A.:	Americans with Disabilities Act
AED:	Automatic External Defibrillator
ALS:	Advanced Life Support
AS/400:	Network Computer System
BBC:	Bryan Business Council
BCAD:	Brazos County Appraisal District
BCD:	Bryan Commerce and Development, Incorporated
BISD:	Bryan Independent School District
BLS:	Basic Life Support
BTU:	Bryan Texas Utilities
BVSMA:	Brazos Valley Solid Waste Management Agency
CAD:	Computer Aided Dispatch
CAFR:	Comprehensive Annual Financial Report
CD:	Certificate of Deposit
CDBG:	Community Development Block Grant
CHDO:	Community Housing Development Organization
CIP:	Capital Improvements Program
CJC:	Criminal Justice Center
CJD:	Criminal Justice Division
CO:	Certificate of Obligation
COPS:	Community Oriented Policing Services
D.A.R.E.:	Drug Abuse Resistance Education
DMRAQA:	Blind Discharge Monitoring Report Quality Assurance
DOT:	Department of Transportation
DUI:	Driving Under Influence
ED:	Economic Development
EEOC:	Equal Employment Opportunity Commission
EMS:	Emergency Medical Services
EOC:	Emergency Operation Center
EPA:	Environmental Protection Agency
ERCOT:	Electric Reliability Council of Texas
FBO:	Fixed Base Operator
FCC:	Federal Communications Commission
FERC:	Federal Energy Regulatory Commission
FLSA:	Federal Labor Standards Act
FASB:	Financial Accounting Standards Board
FTE:	Full Time Employee
FY:	Fiscal Year
GAAP:	Generally Accepted Accounting Principles
GASB:	Governmental Accounting Standards Board
GF:	General Fund
GFOA:	Government Finance Officers Association
GIS:	Geographic Information System
GO:	General Obligation (bond)

APPENDIX

ACRONYMS

GPM:	Gallons Per Minute
HIPAA:	Health Insurance Portability & Accountability Act
HOME:	Home Investment Partnerships Program
HOSTS:	Helping One Child To Succeed
HR:	Human Resources
HTE:	Government Software Company
HUD:	Housing & Urban Development
HVAC:	Heating Vent Air Conditioning
I&I:	Inflow & Infiltration
IBNR:	Incurred But Not Reported
ICMA:	International City/County Management Association
IFSTA:	International Fire Service Training Association
IPP:	Industrial Pretreatment Program
ISO:	Insurance Services Office
IT:	Information Technology
LAN:	Local Area Network
LED:	Light-Emitting Diode
L.E.O.S.E.:	Law Enforcement Officers Standard Education
LGC:	Local Government Code
L/M:	Low/Moderate Income
Mg:	Million Gallons
MgD:	Million Gallons per Day
Mg/L:	Milligrams per Liter
M.H.M.R.:	Mental Health Mental Retardation
MHz:	Megahertz
MSA:	Metropolitan Statistical Area
MSL:	Miles above Sea Level.
MSC:	Municipal Service Center
NAFTA:	North American Free Trade Agreement
NCIC/TCIC:	National Crime Information Center/Texas Crime Information Center
NDS:	Neighborhood Development Services
NLC:	National League of Cities
NPI:	National Purchasing Institute
OJP:	Office of Justice Programs
OPEB:	Other Post Employment Benefits
PHA:	Public Housing Authority
PILOT:	Payment in lieu of taxes
PLC:	Programmable Logic Controller
PM:	Preventative Maintenance
PRIMA:	Public Risk Management Association
PTC:	Property Tax Code
QA/QI:	Quality Assurance/Quality Improvement
RAMP:	Routine Airport Maintenance Program
RMS:	Records Management System
ROW:	Right of Way

APPENDIX

ACRONYMS

RVP:	Research Valley Partnership
S.A.R.A.:	Scanning, Analysis, Response, Assessment
SCBA:	Self Contained Breathing Apparatus
SCADA:	Supervisory Control and Data Acquisition
SMSA:	Standard Metropolitan Statistical Area
SOP:	Standard Operating Procedure
SRF:	State Revolving Fund
SRO:	School Resource Officer
STA:	Standard Testing Assurance
STP:	State Transportation Plan
TALHFA:	Texas Association of Local Housing Finance Corporation
TAMU:	Texas A&M University
TCEQ:	Texas Commission on Environmental Quality
TCMA:	Texas City Managers Association
TDHCA:	Texas Department of Housing and Community Affairs
TIRZ:	Tax Increment Reinvestment Zone
TML:	Texas Municipal League
TMRS:	Texas Municipal Retirement System
TMUTCD:	Texas Manual on Uniform Traffic Control Devices
TPWA:	Texas Public Works Association
TWCC:	Texas Workers' Compensation Commission
TWDB:	Texas Water Development Board
TWC:	Texas Water Commission
TWLE:	Texas Women in Law Enforcement
TxDOT:	Texas Department of Transportation
UCR:	Uniform Crime Report
VOIP:	Voice Over Internet Protocol
VFD:	Variable Frequency Drive
VTCA:	Vernon's Texas Civil Statutes Annotations
W/S:	Water/Sewer
W/W:	Waste Water